

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS
HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIMS**

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Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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:
In re : **Chapter 11 Case No.**
:
BEARINGPOINT, INC., et al., : **09 - 10691 (REG)**
:
Debtors. : **(Jointly Administered)**
:
-----X

**NOTICE OF DEBTORS' FIRST
OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO CLAIMS**

PLEASE TAKE NOTICE THAT:

A hearing (the "***Hearing***") to consider the first omnibus non-substantive objection, dated October 23, 2009 (the "***First Omnibus Objection***"), of BearingPoint, Inc. and certain of its affiliates, each as debtors and debtors-in-possession (together, the "***Debtors***") to certain claims filed in the Debtors' chapter 11 cases shall be held before Honorable Robert E.

Gerber, United States Bankruptcy Judge, Room 621 of the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004, on **November 24, 2009 at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

The deadline to file any responses to the First Omnibus Objection is **November 12, 2009 at 4:00 p.m. (Eastern Time)** (the “*Objection Deadline*”).

PARTIES RECEIVING NOTICE OF THE FIRST OMNIBUS OBJECTION SHOULD REVIEW THE FIRST OMNIBUS OBJECTION TO SEE IF THEIR NAMES AND/OR CLAIMS ARE LOCATED IN THE FIRST OMNIBUS OBJECTION AND/OR IN THE EXHIBITS ATTACHED THERETO.

PLEASE TAKE FURTHER NOTICE that responses, if any, to the First Omnibus Objection, must be in writing, must (a) conform to the Federal Rules of Bankruptcy Procedure (the “*Bankruptcy Rules*”), the Local Rules of the Bankruptcy Court for the Southern District of New York, and any case management orders in these chapter 11 cases, (b) set forth the name of the objecting party, the nature and amount of claims or interests held or asserted by the objecting party against the Debtors’ estates or property, and (c) set forth the basis for the objection and the specific grounds therefore, and must be filed no later than the Objection Deadline with the Bankruptcy Court electronically in accordance with General Order M-242 (General Order M-242 and the User’s Manual for the Electronic Case Filing System may be found at www.nysb.uscourts.gov, the official website for the Bankruptcy Court).

Registered users of the Bankruptcy Court’s case filing system must electronically file their objections and responses. All other parties in interest must file their responses on a 3.5 inch floppy disk or flash drive, preferably in Portable Document Format (PDF), Microsoft Word

or any other Windows-based word processing format (with a hard copy delivered directly to the chambers of the Hon. Robert E. Gerber), in accordance with General Order M-182 – Electronic Means for Filing, Signing, and Verification of Documents, dated June 26, 1997.

Any objections or responses must also be served upon the following parties so as to be received no later than the Objection Deadline:

<i>Counsel to the Debtors</i> Weil, Gotshal & Manges LLP 767 Fifth Avenue New York, New York 10153 Attn: Abigail Zigman, Esq.	<i>Counsel to the Statutory Committee of Unsecured Creditors</i> Bingham McCutchen LLP 399 Park Avenue New York, New York 10022 Attn: Katherine Dobson, Esq.
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Dated: October 23, 2009
New York, New York

/s/ Alfredo R. Pérez
Marcia L. Goldstein
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11 Case No.**
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BEARINGPOINT, INC., et al., : **09 - 10691 (REG)**
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Debtors. : **(Jointly Administered)**
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DEBTORS' FIRST OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO CLAIMS

TO THE HONORABLE ROBERT E. GERBER
UNITED STATES BANKRUPTCY JUDGE:

BearingPoint, Inc. and certain of its affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “*Debtors*”), file this first omnibus non-substantive objection (this “*First Omnibus Objection*”) to those claims listed on Exhibit A and Exhibit B hereto. This First Omnibus Objection is filed pursuant to section 502 of title 11 of the

United States Code (the “**Bankruptcy Code**”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and the *Order Pursuant to Bankruptcy Code Section 105 Approving Notice Procedures for Claims Objections and Deemed Schedule Amendment Motions*, dated October 14, 2009 [Docket No. 1353] (the “**Procedures Order**”). The Debtors’ proposed order is attached hereto as Annex A. In support of the First Omnibus Objection, the Debtors respectfully represent as follows:

Relief Requested

1. The Debtors object to the proofs of claim set forth in Exhibit A on the basis that they have been amended and superseded, as the holders of such claims have filed a subsequent proof of claim, which, by its terms, was intended to amend and supersede the previously filed claim. The Debtors object to the proofs of claim set forth on Exhibit B on the basis that the proofs of claim are duplicates of earlier filed claims. Accordingly, the Debtors request that the Court disallow and expunge the amended and superseded claims and the duplicative claims, as set forth more fully below.

Background

2. On February 18, 2009, (the “**Commencement Date**”), each of the Debtors commenced with this Court a voluntary case under chapter 11 of the Bankruptcy Code. The Debtors are authorized to continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

3. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b).

4. On February 27, 2009, the United States Trustee for the Southern District of New York (the “**U.S. Trustee**”), appointed the statutory committee of creditors (the “**Creditors’ Committee**”) [Docket No. 61].

5. On February 19, 2009, the Court authorized the Debtors' retention of the Garden City Group ("**GCG**"), as the Debtors' claims and noticing agent [Docket No. 32].

6. On March 5, 2009, the Debtors filed their schedules and statements of financial affairs (collectively, and as may be amended and supplemented from time to time, the "**Schedules**") [Docket Nos. 121-168].

7. On March 11, 2009, this Court entered the *Order Pursuant to Section 502(b)(9) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) Establishing the Deadline for Filing Proofs of Claim and Approving the Form and Manner of Notice Thereof* [Dkt. No. 191] (the "**Bar Date Order**"). The Bar Date Order established (i) April 17, 2009, at 5:00 p.m. (Eastern Time) as the last date and time for each person or entity (including, without limitation, individuals, partnerships, corporations, joint ventures, and trusts) to file proofs of claim (including claims under section 503(b)(9) of the Bankruptcy Code) ("**Proofs of Claim**") based on prepetition claims against the Debtors (the "**General Bar Date**"); and (ii) August 17, 2009, at 5:00 p.m. (Eastern Time) as the last date and time for governmental units (as defined in section 101(27) of the Bankruptcy Code) to file Proofs of Claim against the Debtors (together with the General Bar Date, the "**Bar Dates**").

8. Pursuant to the terms of the Bar Date Order, on or about March 14, 2009, GCG mailed notice of the Bar Dates (the "**Bar Date Notice**") and proof of claim forms to, among others, all of the Debtors' creditors and other known holders of claims as of the Commencement Date, about 68,000 creditors and potential claimants in total.

Proofs of Claim

9. On October 14, 2009, the Court entered the Procedures Order.

10. As of the filing of this First Omnibus Objection, the Bar Dates have passed, and in excess of 1,049 Proofs of Claim have been filed in connection with these chapter

11 cases. The Debtors have begun the process of conducting a comprehensive review and reconciliation of all prepetition claims, including both the claims scheduled in the Debtors' Schedules (the "***Scheduled Claims***") and the claims asserted in the Proofs of Claim (the "***Filed Claims***"). In addition, the Debtors have begun identifying particular categories of Filed Claims that may be targeted for disallowance and expungement, and certain Scheduled Claims that may need to be adjusted.

11. As part of their ongoing review, the Debtors have reviewed each of the proofs of claim listed on Exhibit A and Exhibit B hereto and have concluded that each such claim is appropriately objected to on the basis set forth below.

12. The Debtors limit this Objection to the grounds stated herein and reserve all rights and defenses, including, among other things, the right to further object to any of the Proofs of Claim referenced herein on any basis.

Objection to Claims

A. Amended and Superseded Claims

13. The Debtors object to each proof of claim set forth in the row labeled "Claim to be Disallowed" on Exhibit A (the "***Amended and Superseded Claims***"). The Amended and Superseded Claims are no longer valid claims, as the holder of each such claim has filed a subsequent proof of claim, which, by its terms, was intended to amend and supersede the previously filed claim. Accordingly, the Debtors request that the Court enter an order expunging and disallowing the Amended and Superseded Claims. Each claim identified as a "Remaining Claim" on Exhibit A shall be preserved without prejudice to the Debtors' right to object to such claims on any other ground.

14. To the extent that an Amended and Superseded Claim contains attachments that are not contained in the Remaining Claim, the Reorganized Debtors shall treat any such attachment as if they are attached to the Remaining Claim.

B. Duplicate Claims

15. Certain creditors filed more than one proof of claim with respect to the same alleged obligation. The claims listed on Exhibit B hereto labeled “Claim to be Disallowed” (the “*Duplicate Claims*”) are duplicates of the corresponding claims labeled “Remaining Claim” (the “*Remaining Claims*”). For consistency, the Remaining Claims are the earlier filed claims as compared to the Duplicate Claims. To avoid the possibility of multiple recoveries by the same creditor, the Debtors request that the Court disallow and expunge in their entirety the Duplicate Claims. Although the Debtors do not hereby object to the validity, amount or priority of the Remaining Claims, the Debtors expressly reserve their right to object to the Remaining Claims on any grounds whatsoever at a later time.

Jurisdiction

16. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Notice

17. The Debtors shall serve notice of this First Omnibus Objection to parties in interest in accordance with the Procedures Order. The Debtors submit that, in view of the facts and circumstances, such notice is sufficient and no other or further notice need be provided.

WHEREFORE the Debtors respectfully request the Court grant the relief requested herein and such other and further relief as is just and proper.

Dated: October 23, 2009
New York, New York

/s/ Alfredo R. Pérez
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Joseph H. Smolinsky
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Attorneys for Debtors
and Debtors in Possession

Exhibit A

(Amended and Superseded Claims)

Exhibit A

Amended and Superseded Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	516	BearingPoint, Inc.	Claimant: 7510 HAZARD LLC	\$0.00	\$0.00	\$0.00	\$16,911.64	\$16,911.64
Filed On:	4/16/2009		C/O DEBRA A RILEY ALLEN MATKINS LECK GAMBLE MALLORY ET AL 501 W BROADWAY 15TH FL SAN DIEGO, CA 92101					
Remaining Claim	901	BearingPoint, Inc.	7510 HAZARD LLC	\$0.00	\$0.00	\$0.00	\$76,878.18	\$76,878.18
Filed On:	6/19/2009		C/O DEBRA A RILEY ALLEN MATKINS LECK GAMBLE MALLORY NATSIS 501 W BROADWAY 15TH FL SAN DIEGO, CA 92101					
Claim To Be Disallowed	219	BearingPoint, Inc.	Claimant: APRIMO, INC.	\$0.00	\$0.00	\$0.00	\$36,600.00	\$36,600.00
Filed On:	4/2/2009		ATTN: GEORGE LAWRENCE 900 EAST 96TH STREET SUITE 400 INDIANAPOLIS, IN 46240					
Remaining Claim	903	BearingPoint, Inc.	APRIMO INC	\$0.00	\$0.00	\$0.00	\$99,300.00	\$99,300.00
Filed On:	6/24/2009		ATTN GEORGE LAWRENCE 900 E 96TH ST STE 400 INDIANAPOLIS, IN 46240					
Claim To Be Disallowed	521	BearingPoint, Inc.	Claimant: BETTERCOM INC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Filed On:	4/16/2009		200 FIFTH AVENUE 4TH FLOOR WALTHAM, MA 2451					
Remaining Claim	520	BearingPoint, Inc.	BETTERCOM INC	\$0.00	\$8,179.77	\$0.00	\$15,315.70	\$23,495.47
Filed On:	4/16/2009		200 FIFTH AVE 4TH FL WALTHAM, MA 2451					

Exhibit A
Amended and Superseded Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	512	BearingPoint, Inc.	Claimant: CANON BUSINESS SOLUTIONS - EAST	\$0.00	\$0.00	\$191,475.54	\$191,475.54	\$382,951.08
	Filed On:	4/13/2009	1250 VALLEY BROOK AVE LYNDHURST, NJ 7071					
Remaining Claim	758	BearingPoint, Inc.	CANON BUSINESS SOLUTIONS INC	\$0.00	\$0.00	\$0.00	\$191,475.54	\$191,475.54
	Filed On:	4/23/2009	CURTIS J MASON MANAGER, CREDIT & COLLECTIONS 1250 VALLEY BROOK AVE LYNDHURST, NJ 7071					
Claim To Be Disallowed	663	BearingPoint, Inc.	Claimant: DAVIS,SUSAN P	\$0.00	\$0.00	\$240,000.00	\$0.00	\$240,000.00
	Filed On:	4/17/2009	738 SHARP MOUNTAIN CREEK MARIETTA, GA 30067					
Remaining Claim	929	BearingPoint, Inc.	DAVIS, SUSAN P	Unliquidated	Unliquidated	Unliquidated	Unliquidated	Unliquidated
	Filed On:	7/16/2009	738 SHARP MOUNTAIN CREEK MARIETTA, GA 30067					

1 Each claim identified as a “Remaining Claim” on this Exhibit shall be preserved without prejudice to the Debtors’ right to object to such claims on any other ground.

Exhibit A

Amended and Superseded Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	3	BearingPoint, Inc.	Claimant: EMC CORPORATION	\$0.00	\$0.00	\$0.00	\$147,426.24	\$147,426.24
	Filed On:	2/26/2009	C/O RECEIVABLE MANAGEMENT SERVICES (RMS) PO BOX 5126 TIMONIUM, MD 21094					
Remaining Claim	818	BearingPoint, Inc.	EMC CORPORATION	\$0.00	\$0.00	\$284,553.13	\$457,740.98	\$742,294.11
	Filed On:	5/4/2009	C/O RECEIVABLE MANAGEMENT SERVICES (RMS) PO BOX 4396 TIMONIUM, MD 21094					
Claim To Be Disallowed	888	BearingPoint, Inc.	Claimant: EMC CORPORATION	\$0.00	\$0.00	\$339,882.75	\$525,139.54	\$865,022.29
	Filed On:	6/10/2009	C/O RECEIVABLE MANAGEMENT SERVICES (RMS) PO BOX 4396 TIMONIUM, MD 21094					
Remaining Claim	909	BearingPoint, Inc.	EMC CORPORATION	\$0.00	\$0.00	\$462,034.79	\$525,139.54	\$987,174.33
	Filed On:	7/1/2009	C/O RECEIVABLE MANAGEMENT SERVICES RMS PO BOX 5126 TIMONIUM, MD 21094					

¹ Each claim identified as a “Remaining Claim” on this Exhibit shall be preserved without prejudice to the Debtors’ right to object to such claims on any other ground.

Exhibit A

Amended and Superseded Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	818	BearingPoint, Inc.	Claimant: EMC CORPORATION	\$0.00	\$0.00	\$284,553.13	\$457,740.98	\$742,294.11
	Filed On:	5/4/2009	C/O RECEIVABLE MANAGEMENT SERVICES (RMS) PO BOX 4396 TIMONIUM, MD 21094					
Claim To Be Disallowed	909	BearingPoint, Inc.	Claimant: EMC CORPORATION	\$0.00	\$0.00	\$462,034.79	\$525,139.54	\$987,174.33
	Filed On:	7/1/2009	C/O RECEIVABLE MANAGEMENT SERVICES RMS PO BOX 5126 TIMONIUM, MD 21094					
Remaining Claim	942	BearingPoint, Inc.	EMC CORPORATION	\$0.00	\$0.00	\$230,235.36	\$542,296.68	\$772,532.04
	Filed On:	7/22/2009	C/O RECEIVABLE MANAGEMENT SERVICES (RMS) PO BOX 4396 TIMONIUM, MD 21094					
Claim To Be Disallowed	935	BearingPoint, LLC	Claimant: GEORGIA DEPARTMENT OF REVENUE	\$0.00	\$0.00	\$23,405.00	\$2,875.00	\$26,280.00
	Filed On:	7/20/2009	COMPLIANCE DIVISION BANKRUPTCY SECTION PO BOX 161108 ATLANTA, GA 30321					
Remaining Claim	992	BearingPoint, Inc.	GEORGIA DEPARTMENT OF REVENUE	\$0.00	\$0.00	\$26,000.00	\$0.00	\$26,000.00
	Filed On:	8/13/2009	COMPLIANCE DIVISION BANKRUPTCY SECTION PO BOX 161108 ATLANTA, GA 30321					

Exhibit A

Amended and Superceded Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	127	BearingPoint, Inc.	Claimant: GOOGLE INC	\$0.00	\$0.00	\$0.00	\$6,307.09	\$6,307.09
Filed On:	3/27/2009		BINDER & MALTER LLP C/O WENDY W SMITH 2775 PARK AVENUE SANTA CLARA, CA 95050					
Remaining Claim	350	BearingPoint, Inc.	GOOGLE INC	\$0.00	\$0.00	\$0.00	\$11,437.99	\$11,437.99
Filed On:	4/10/2009		BINDER & MALTER LLP C/O WENDY W SMITH 2775 PARK AVE SANTA CLARA, CA 95050					
Claim To Be Disallowed	692	BearingPoint, Inc.	Claimant: HINES CHARLOTTE PLAZA LP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Filed On:	4/17/2009		C/O SHELEY & HALL, P C ATTN: LAURA C. HALL, ESQ 303 PEACHTREE STREET NE, SUITE 4440 ATLANTA, GA 30308					
Claim To Be Disallowed	693	BearingPoint, Inc.	Claimant: HINES CHARLOTTE PLAZA LP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Filed On:	4/17/2009		C/O SHELEY & HALL, P C ATTN: LAURA C. HALL, ESQ 303 PEACHTREE STREET NE, SUITE 4440 ATLANTA, GA 30308					
Remaining Claim	920	BearingPoint, Inc.	HINES CHARLOTTE PLAZA LP	\$0.00	\$0.00	\$0.00	\$127,591.20	\$127,591.20
Filed On:	7/8/2009		KING & SPALDING LLP ATTN HEATH D ROSENBLAT 1185 AVENUE OF THE AMERICAS NEW YORK, NY 10036					

Exhibit A

Amended and Superseded Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	354	BearingPoint, Inc.	Claimant: IBM CORPORATION	\$0.00	\$0.00	\$0.00	\$342,570.76	\$342,570.76
Filed On:	4/10/2009		BANKRUPTCY COORDINATOR 138000 DIPLOMAT DR DALLAS, TX 75234					
Claim To Be Disallowed	1040	BearingPoint Technology Procurement Services, LLC	Claimant: IBM CORPORATION	\$0.00	\$0.00	\$0.00	\$15,569.64	\$15,569.64
Filed On:	10/2/2009		ATTN BANKRUPTCY COORDINATOR 13800 DIPLOMAT DR DALLAS, TX 75234					
Remaining Claim	860	BearingPoint, Inc.	IBM CORPORATION	\$0.00	\$0.00	\$0.00	\$247,514.36	\$247,514.36
Filed On:	5/27/2009		ATTN BANKRUPTCY COORDINATOR 13800 DIPLOMAT DR DALLAS, TX 75234					
Claim To Be Disallowed	1041	BearingPoint, Inc.	Claimant: IBM CORPORATION	\$0.00	\$0.00	\$0.00	\$288,697.65	\$288,697.65
Filed On:	10/2/2009		ATTN BANKRUPTCY COORDINATOR 13800 DIPLOMAT DR DALLAS, TX 75234					
Remaining Claim	861	BearingPoint Technology Procurement Services, LLC	IBM CORPORATION	\$0.00	\$0.00	\$0.00	\$50,828.04	\$50,828.04
Filed On:	5/27/2009		ATTN BANKRUPTCY COORDINATOR 13800 DIPLOMAT DR DALLAS, TX 75234					

Exhibit A
Amended and Superseded Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	937	BearingPoint, Inc.	Claimant: MURALI MALLANGI	\$0.00	\$0.00	\$9,591.00	\$0.00	\$9,591.00
	Filed On:	7/20/2009	3830 LIGHTFOOT ST UNIT 124 CHANTILLY, VA 20151					
Claim To Be Disallowed	938	BearingPoint, Inc.	Claimant: MARTIN DENESI	\$0.00	\$0.00	\$12,332.00	\$0.00	\$12,332.00
	Filed On:	7/20/2009	12956 CENTRE PARK CIRCLE #217 HERNDON, VA 20171					
Remaining Claim	1012	BearingPoint, Inc.	MARTIN DENESI	\$0.00	\$0.00	\$12,332.00	\$0.00	\$12,332.00
	Filed On:	8/25/2009	12956 CENTRE PARK CIRCLE #217 HERNDON, VA 20171					

1 Each claim identified as a “Remaining Claim” on this Exhibit shall be preserved without prejudice to the Debtors’ right to object to such claims on any other ground.

Exhibit A

Amended and Superseded Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	363	BearingPoint, Inc.	Claimant: MICROSOFT CORP & MICROSOFT LICENSING, GP	\$0.00	\$0.00	\$0.00	\$4,549,148.48	\$4,549,148.48
Filed On:	4/13/2009		C/O JOSEPH SHICKICH JR & MARIA A MILANO RIDDELL WILLIAMS P S 1001 FOURTH AVENUE, SUITE 4500 SEATTLE, WA 98154					
Claim To Be Disallowed	869	BearingPoint, Inc.	Claimant: MICROSOFT CORP & MICROSOFT LICENSING GP	\$0.00	\$0.00	\$0.00	\$4,549,148.48	\$4,549,148.48
Filed On:	6/1/2009		% JOSEPH SHICKICH JR & MARIA ANN MILANO RIDDELL WILLIAMS P S 1001 FOURTH AVENUE, SUITE 4500 SEATTLE, WA 98154					
Remaining Claim	939	BearingPoint, Inc.	MICROSOFT CORP & MICROSOFT LICENSING GP	\$0.00	\$0.00	\$0.00	\$4,574,148.48	\$4,574,148.48
Filed On:	7/20/2009		C/O JOSEPH E SHICKICH & MARIA ANN MILANO RIDDELL WILLIAMS P S 1001 FOURTH AVENUE, SUITE 4500 SEATTLE, WA 98154					
Claim To Be Disallowed	188	BearingPoint, Inc.	Claimant: NEW YORK STATE URBAN DEVELOPMENT CORP	\$0.00	\$0.00	\$0.00	\$1,310,515.20	\$1,310,515.20
Filed On:	4/1/2009		ATTN: LAWRENCE GERSON, ESQ 633 THIRD AVE NEW YORK, NY 10017					
Remaining Claim	946	BearingPoint, Inc.	NEW YORK STATE URBAN DEVELOPMENT CORP	\$0.00	\$0.00	\$0.00	\$1,456,128.00	\$1,456,128.00
Filed On:	7/16/2009		ATTN LAWRENCE GERSON ESQ 633 THIRD AVE NEW YORK, NY 10017					

Exhibit A

Amended and Superceded Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	14	BearingPoint, LLC	Claimant: PENNSYLVANIA DEPARTMENT OF REVENUE	\$259,562.00	\$0.00	\$35,301.00	\$0.00	\$294,863.00
	Filed On:	3/11/2009	BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128					
Remaining Claim	356	BearingPoint, Inc.	PENNSYLVANIA DEPARTMENT OF REVENUE	\$0.00	\$0.00	\$684,471.89	\$7,847.70	\$692,319.59
	Filed On:	4/10/2009	BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128					
Claim To Be Disallowed	1042	BearingPoint, Inc.	Claimant: SBC LONG DISTANCE LLC	\$0.00	\$0.00	\$0.00	\$1,921.62	\$1,921.62
	Filed On:	10/5/2009	C/O AT&T SERVICES INC ATTN JAMES GRUDUS ESQ ONE AT&T WAY RM 3A218 BEDMINSTER, NJ 7921					
Remaining Claim	839	BearingPoint, Inc.	SBC LONG DISTANCE LLC	\$0.00	\$0.00	\$0.00	\$5,726.04	\$5,726.04
	Filed On:	5/12/2009	JAMES GRUDUS ESQ AT&T INC ONE AT&T WAY RM 3A218 BEDMINSTER, NJ 7921					
Claim To Be Disallowed	506	BearingPoint, Inc.	Claimant: SKILLSOFT CORPORATION	\$0.00	\$0.00	\$0.00	\$204,848.63	\$204,848.63
	Filed On:	4/16/2009	ATTN GREG PORTO 107 NORTHEASTERN BLVD NASHUA, NH 3062					
Remaining Claim	910	BearingPoint, Inc.	SKILLSOFT CORPORATION	\$0.00	\$0.00	\$0.00	\$691,070.00	\$691,070.00
	Filed On:	7/1/2009	ATTN GREG PORTO 107 NORTHEASTERN BLVD NASHUA, NH 3062					

Exhibit A

Amended and Superseded Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	476	BearingPoint, Inc.	Claimant: SPRINGFIELD OFFICE CENTER LLC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Filed On:	4/16/2009	C/O ATLANTIC REALTY COMPANIES INC 8150 LEESBURG PIKE STE 1100 VIENNA, VA 22182					
Remaining Claim	912	BearingPoint, Inc.	SPRINGFIELD OFFICE CENTER LLC	\$0.00	\$14,253.10	\$0.00	\$875,218.51	\$889,471.61
	Filed On:	7/2/2009	C/O ATLANTIC REALTY COMPANIES INC 8150 LEESBURG PIKE STE 1100 VIENNA, VA 22182					
Claim To Be Disallowed	189	BearingPoint, Inc.	Claimant: UNITED BUSINESS MEDIA LLC D/B/A/ TECHWEB	\$0.00	\$0.00	\$0.00	\$66,833.33	\$66,833.33
	Filed On:	4/1/2009	600 COMMUNITY DRIVE 3RD FLOOR MANHASSET, NY 11030					
Remaining Claim	821	BearingPoint, Inc.	UNITED BUSINESS MEDIA LLC DBA TECHWEB	\$0.00	\$0.00	\$0.00	\$68,833.33	\$68,833.33
	Filed On:	5/5/2009	600 COMMUNITY DRIVE 3RD FL MANHASSET, NY 11030					

¹ Each claim identified as a “Remaining Claim” on this Exhibit shall be preserved without prejudice to the Debtors’ right to object to such claims on any other ground.

Exhibit A

Amended and Superseded Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	726	BearingPoint, Inc.	Claimant: VERIZON BUSINESS GLOBAL LLC	\$0.00	\$0.00	\$0.00	\$223,101.00	\$223,101.00
	Filed On:	4/20/2009	WILLIAM M VERMETTE ESQ 22001 LOUDOUN COUNTY PARKWAY ROOM E1-3- 115 ASHBURN, VA 20147					
Remaining Claim	972	BearingPoint, Inc.	VERIZON BUSINESS GLOBAL LLC FOR ITS SUBS	\$0.00	\$0.00	\$0.00	\$344,688.72	\$344,688.72
	Filed On:	8/10/2009	CYBERTRUST INC & DIGEX INC ATTN DALE E BARNEY ESQ, GIBBONS PC ONE GATEWAY CENTER NEWARK, NJ 7102					
Claim To Be Disallowed	563	BearingPoint, Inc.	Claimant: WALNUT & THIRD INC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Filed On:	4/16/2009	C/O KENNEDY-WILSON PENNSYLVANIA MANAGEMENT INC. 30 NORTH THIRD ST. HARRISBURG, PA 17101					
Remaining Claim	923	BearingPoint, Inc.	WALNUT & THIRD INC	\$0.00	\$0.00	\$497.92	\$234,370.89	\$234,868.81
	Filed On:	7/8/2009	C/O MEYER SUOZZI ENGLISH & KLEIN PC ATTN EDWARD LOBELLO ESQ 1350 BROADWAY SUITE 501 PO BOX 822 NEW YORK, NY 10018					

Exhibit A
Amended and Superseded Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	800	BearingPoint, Inc.	Claimant: WEBER STATE UNIVERSITY	\$0.00	\$0.00	\$0.00	\$91,600.94	\$91,600.94
	Filed On:	4/29/2009	4050 UNIVERSITY CIRCLE OGDEN, UT 84408					
Remaining Claim	714	BearingPoint, Inc.	WEBER STATE UNIVERSITY	\$0.00	\$0.00	\$0.00	\$128,247.45	\$128,247.45
	Filed On:	4/17/2009	OFFICE OF SPONSORED PROJECTS 1027 UNIVERSITY CIRCLE OGDEN, UT 84408					
Claims To Be Disallowed Totals			29	\$259,562.00	\$0.00	\$1,598,575.21	\$13,553,571.30	\$15,411,708.51

1 Each claim identified as a “Remaining Claim” on this Exhibit shall be preserved without prejudice to the Debtors’ right to object to such claims on any other ground.

Exhibit B
(Duplicate Claims)

Exhibit B

Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	355	BearingPoint, Inc.	Claimant: ADVANCED MARKETING SERVICES, INC	\$0.00	\$0.00	\$0.00	\$54,609.71	\$54,609.71
Filed On:	4/10/2009		C/O LOWENSTEIN SANDLER PC ATTN: JOSEPH M YAR, ESQ 65 LIVINGSTON AVE ROSELAND, NJ 7068					
Claim To Be Disallowed	928	BearingPoint, Inc.	Claimant: ADVANCED MARKETING SERVICE, INC	\$0.00	\$0.00	\$0.00	\$54,609.71	\$54,609.71
Filed On:	7/16/2009		CURTIS SMITH, PLAN ADMINISTRATOR C/O JOSEPH YAR, ESQ, LOWENSTEIN SANDLER 65 LIVINGSTON AVENUE ROSELAND, NJ 7068					
Remaining Claim	249	BearingPoint, Inc.	ADVANCED MARKETING SERVICES, INC	\$0.00	\$0.00	\$0.00	\$54,609.71	\$54,609.71
Filed On:	4/6/2009		C/O LOWENSTEIN SANDLER PC ATTN: JOSEPH M. YAR, ESQ 65 LIVINGSTON AVENUE ROSELAND, NJ 7068					
Claim To Be Disallowed	747	BearingPoint, Inc.	Claimant: AIR SYSTEMS INC	\$0.00	\$0.00	\$0.00	\$732.82	\$732.82
Filed On:	4/21/2009		940 REMILLARD COURT SAN JOSE, CA 95122					
Remaining Claim	183	BearingPoint, Inc.	AIR SYSTEMS INC	\$0.00	\$0.00	\$0.00	\$732.82	\$732.82
Filed On:	4/1/2009		940 REMILLARD CT SAN JOSE, CA 95122					

Exhibit B

Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	546	BearingPoint, Inc.	Claimant: ALGOMOD TECHNOLOGIES CORP	\$0.00	\$0.00	\$0.00	\$12,104.38	\$12,104.38
	Filed On:	4/16/2009	ALGOMOD TECHNOLOGIES CORPORATION 116 JOHN ST STE 1406 NEW YORK, NY 10038					
Remaining Claim	39	BearingPoint, Inc.	ALGOMED TECHNOLOGIES CORPORATION	\$0.00	\$0.00	\$0.00	\$12,104.38	\$12,104.38
	Filed On:	3/19/2009	116 JOHN ST SUITE 1406 NEW YORK, NY 10038					
Claim To Be Disallowed	415	BearingPoint, Inc.	Claimant: ALTARUM INSTITUTE	\$0.00	\$0.00	\$0.00	\$181,518.54	\$181,518.54
	Filed On:	4/15/2009	P O BOX 633579 CINCINNATI, OH 45263					
Remaining Claim	414	BearingPoint, Inc.	ALTARUM INSTITUTE	\$0.00	\$0.00	\$0.00	\$181,518.54	\$181,518.54
	Filed On:	4/15/2009	3520 GREEN COURT SUITE 300 ANN ARBOR, MI 48105					
Claim To Be Disallowed	832	BearingPoint, Inc.	Claimant: AT&T CORP	\$0.00	\$0.00	\$0.00	\$861,937.67	\$861,937.67
	Filed On:	5/8/2009	AT&T ATTORNEY JAMES GRUDUS ESQ ONE AT&T WAY, ROOM 3A218 BEDMINSTER, NJ 7921					
Remaining Claim	365	BearingPoint, Inc.	AT&T CORP.	\$0.00	\$0.00	\$0.00	\$861,937.67	\$861,937.67
	Filed On:	4/13/2009	ATTORNEY JAMES GRUDUS, ESQ ONE AT&T WAY, ROOM 3A218 BEDMINSTER, NJ 7921					

Exhibit B
Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	631	BearingPoint, Inc.	Claimant: BARBARA S DECKER	\$0.00	\$0.00	\$0.00	\$453.94	\$453.94
Filed On:	4/16/2009		C/O CAMERON HALL, ESQ 24230 N 25TH ST PHOENIX, AZ 85024					
Remaining Claim	545	BearingPoint, Inc.	BARBARA S DECKER	\$0.00	\$0.00	\$0.00	\$453.94	\$453.94
Filed On:	4/16/2009		C/O CAMERON HALL ESQ 24230 N 25TH ST PHOENIX, AZ 85024					
Claim To Be Disallowed	927	BearingPoint, Inc.	Claimant: BFP TOWER C CO LLC	Unliquidated	Unliquidated	Unliquidated	Unliquidated	Unliquidated
Filed On:	7/14/2009		C/O BROOKFIELD FINANCIAL PROPERTIES LP ATTN GENERAL COUNSEL THREE WORLD FINANCIAL CTR 200 VESEY ST NEW YORK, NY 10281					
Remaining Claim	943	BearingPoint, Inc.	BFP TOWER C CO LLC	Unliquidated	Unliquidated	Unliquidated	Unliquidated	Unliquidated
Filed On:	7/10/2009		C/O BROOKFIELD FINANCIAL PROPERTIES, L P ATTN GENERAL COUNSEL THREE WORLD FINANCIAL CTR 200 VESEY ST NEW YORK, NY 10281					

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Exhibit B
Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	626	BearingPoint, Inc.	Claimant: CELGENE CORPORATION	\$0.00	\$0.00	\$0.00	\$3,779,077.00	\$3,779,077.00
	Filed On:	4/15/2009	SUSAN E SATKOWSKI, ESQUIRE LAVIN, O'NEIL, ET AL. 190 N INDEPENDENCE MALL WEST PHILADELPHIA, PA 19106					
Remaining Claim	568	BearingPoint, Inc.	CELGENE CORPORATION	\$0.00	\$0.00	\$0.00	\$3,779,077.00	\$3,779,077.00
	Filed On:	4/15/2009	SUSAN E SATKOWSKI ESQ LAVIN O'NEIL ET AL 190 N INDEPENDENCE MALL WEST PHILADELPHIA, PA 19106					
Claim To Be Disallowed	321	BearingPoint, Inc.	Claimant: CEO NASHUA	\$0.00	\$0.00	\$0.00	\$117,260.00	\$117,260.00
	Filed On:	4/9/2009	20 TRAFALGAR SQUARE SUITE 453 NASHUA, NH 3063					
Claim To Be Disallowed	322	BearingPoint, Inc.	Claimant: CEO NASHUA, INC.	\$0.00	\$0.00	\$0.00	\$117,260.00	\$117,260.00
	Filed On:	4/9/2009	20 TRAFALGAR SQUARE SUITE 453 NASHUA, NH 3063					
Claim To Be Disallowed	323	BearingPoint, Inc.	Claimant: CEO NASHUA, INC.	\$0.00	\$0.00	\$0.00	\$117,260.00	\$117,260.00
	Filed On:	4/9/2009	20 TRAFALGAR SQUARE SUITE 453 NASHUA, NH 3063					
Remaining Claim	320	BearingPoint, Inc.	CEO NASHUA	\$0.00	\$0.00	\$0.00	\$117,260.00	\$117,260.00
	Filed On:	4/9/2009	20 TRAFALGAR SQUARE SUITE 453 NASHUA, NH 3063					

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Exhibit B
Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	989	BearingPoint, Inc.	Claimant: COMMONWEALTH OF PENNSYLVANIA	\$0.00	\$0.00	\$0.00	\$1,627,192.00	\$1,627,192.00
Filed On:	8/13/2009		ATTN: DARLENE SELLERS BUREAU OF OFFICE SERVICES DEPARTMENT OF TRANSPORTATION HARRISBURG, PA 17120					
Remaining Claim	966	BearingPoint, Inc.	COMMONWEALTH OF PENNSYLVANIA	\$0.00	\$0.00	\$0.00	\$1,627,192.00	\$1,627,192.00
Filed On:	8/7/2009		ATTN DARLENE SELLERS BUREAU OF OFFICE SERVICES DEPT OF TRANS COMMONWEALTH KEYSTONE BLDG HARRISBURG, PA 17120					
Claim To Be Disallowed	756	BearingPoint, Inc.	Claimant: COMMONWEALTH OF PENNSYLVANIA	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00
Filed On:	4/10/2009		DEPARTMENT OF REVENUE BUREAU OF COMPLIANCE PO BOX 280946 HARRISBURG, PA 17128					
Remaining Claim	906	BearingPoint, Inc.	COMMONWEALTH OF PENNSYLVANIA DEPT OF REV	\$0.00	\$25,000.00	\$0.00	\$0.00	\$25,000.00
Filed On:	4/28/2009		BUREAU OF COMPLIANCE PO BOX 280946 HARRISBURG, PA 17128					

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Exhibit B

Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	319	BearingPoint, Inc.	Claimant: COMPANY ENVIRONMENT OFFICES INC	\$0.00	\$0.00	\$0.00	\$117,260.00	\$117,260.00
	Filed On:	4/9/2009	20 TRAFALGAR SQ SUITE 453 NASHUA, NH 3063					
Remaining Claim	318	BearingPoint, Inc.	COMPANY ENVIRONMENT OFFICES, INC.	\$0.00	\$0.00	\$0.00	\$117,260.00	\$117,260.00
	Filed On:	4/9/2009	RON MANION 20 TRAFALGAR SQUARE SUITE 453 NASHUA, NH 3063					
Claim To Be Disallowed	10	BearingPoint, Inc.	Claimant: DISTRICT OF COLUMBIA TREASURY	\$0.00	\$0.00	\$188,000.00	\$0.00	\$188,000.00
	Filed On:	3/3/2009	GOVT OF THE DISTRICT OF COLUMBIA OFFICE OF TAX AND REVENUE PO BOX 37559 WASHINGTON, DC 20013					
Claim To Be Disallowed	16	BearingPoint, Inc.	Claimant: DISTRICT OF COLUMBIA TREASURY	\$0.00	\$0.00	\$188,000.00	\$0.00	\$188,000.00
	Filed On:	3/13/2009	GOVT OF THE DISTRICT OF COLUMBIA OFFICE OF TAX AND REVENUE PO BOX 37559 WASHINGTON, DC 20013					
Remaining Claim	7	BearingPoint, Inc.	DISTRICT OF COLUMBIA TREASURY	\$0.00	\$0.00	\$188,000.00	\$0.00	\$188,000.00
	Filed On:	3/4/2009	GOVT OF THE DISTRICT OF COLUMBIA OFFICE OF TAX AND REVENUE PO BOX 37559 WASHINGTON, DC 20013					

Exhibit B
Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	806	BearingPoint, Inc.	Claimant: EDENVALE ASSOCIATES LLC	\$0.00	\$0.00	\$0.00	\$1,903,922.50	\$1,903,922.50
	Filed On:	5/1/2009	EDENVALE ASSOCIATES LLC C/O JT WAKIMOTO MANAGEMENT INC 1855 HAMILTON AVENUE SUITE 200 SAN JOSE, CA 95125					
Remaining Claim	627	BearingPoint, Inc.	EDENVALE ASSOCIATES, LLC	\$0.00	\$0.00	\$0.00	\$1,903,922.50	\$1,903,922.50
	Filed On:	4/15/2009	MARIA K PUM, ESQ HENDERSON, CAVERLY, PURN & CHARNEY, LLP PO BOX 9144 RANCHO SANTA FE, CA 92067					
Claim To Be Disallowed	68	BearingPoint, Inc.	Claimant: ERS GROUP	\$0.00	\$0.00	\$0.00	\$31,081.22	\$31,081.22
	Filed On:	3/25/2009	ECONOMIC RESEARCH SERVICES INC 4901 TOWER COURT TALLAHASSEE, FL 32303					
Remaining Claim	30	BearingPoint, Inc.	ERS GROUP	\$0.00	\$0.00	\$0.00	\$31,081.22	\$31,081.22
	Filed On:	3/19/2009	(ECONOMIC RESEARCH SERVICES INC) 4901 TOWER COURT TALLAHASSEE, FL 32303					

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Exhibit B

Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	651	BearingPoint, Inc.	Claimant: FLORIDA POWER AND LIGHT COMPANY	Unliquidated	Unliquidated	Unliquidated	Unliquidated	Unliquidated
Filed On:	4/17/2009		ATTN RACHEL S BUDKE ESQ 700 UNIVERSE BLVD JUNO BEACH, FL 33408					
Remaining Claim	404	BearingPoint, Inc.	FLORIDA POWER AND LIGHT COMPANY	Unliquidated	Unliquidated	Unliquidated	Unliquidated	Unliquidated
Filed On:	4/14/2009		ATTN RACHEL S BUDKE ESQ 700 UNIVERSE BLVD JUNO BEACH, FL 33408					
Claim To Be Disallowed	996	BearingPoint, Inc.	Claimant: GEORGIA DEPARTMENT OF REVENUE	\$0.00	\$0.00	\$26,000.00	\$0.00	\$26,000.00
Filed On:	8/14/2009		COMPLIANCE DIVISION BANKRUPTCY SECTION PO BOX 161108 ATLANTA, GA 30321					
Remaining Claim	992	BearingPoint, Inc.	GEORGIA DEPARTMENT OF REVENUE	\$0.00	\$0.00	\$26,000.00	\$0.00	\$26,000.00
Filed On:	8/13/2009		COMPLIANCE DIVISION BANKRUPTCY SECTION PO BOX 161108 ATLANTA, GA 30321					
Claim To Be Disallowed	837	BearingPoint, Inc.	Claimant: GLOBAL INSIGHT INC	\$0.00	\$0.00	\$0.00	\$12,420.00	\$12,420.00
Filed On:	5/12/2009		1000 WINTER STREET SUITE 4300N WALTHAM, MA 2451					
Remaining Claim	640	BearingPoint, Inc.	GLOBAL INSIGHT INC	\$0.00	\$0.00	\$0.00	\$12,420.00	\$12,420.00
Filed On:	4/17/2009		1000 WINTER STREET SUITE 4300N WALTHAM, MA 2451					

Exhibit B
Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	80	BearingPoint, Inc.	Claimant: GRIMEBUSTERS, INC. 11 JONATHON LEE DR. BELLEVILLE, IL 62223	\$0.00	\$0.00	\$0.00	\$1,662.00	\$1,662.00
	Filed On:	3/25/2009						
Remaining Claim	79	BearingPoint, Inc.	GRIMEBUSTERS INC 11 JONATHON LEE DR BELLEVILLE, IL 62223	\$0.00	\$0.00	\$0.00	\$1,662.00	\$1,662.00
	Filed On:	3/25/2009						
Claim To Be Disallowed	813	BearingPoint, Inc.	Claimant: HARRIS COUNTY ET AL JOHN P DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON PO BOX 3064 HOUSTON, TX 77253	\$4,598.31	\$0.00	\$0.00	\$0.00	\$4,598.31
	Filed On:	4/27/2009						
Remaining Claim	788	BearingPoint, Inc.	HARRIS COUNTY ET AL JOHN P DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253	\$4,598.31	\$0.00	\$0.00	\$0.00	\$4,598.31
	Filed On:	4/27/2009						

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Exhibit B

Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	573	BearingPoint, Inc.	Claimant: IGATE MASTECH INC 1000 COMMERCE DRIVE STE 500 PITTSBURG, PA 15275	\$0.00	\$0.00	\$0.00	\$107,190.59	\$107,190.59
	Filed On:	4/17/2009						
Claim To Be Disallowed	574	BearingPoint, Inc.	Claimant: IGATE MASTECH INC 1000 COMMERCE DR STE 500 PITTSBURGH, PA 15275	\$0.00	\$0.00	\$0.00	\$107,190.59	\$107,190.59
	Filed On:	4/17/2009						
Remaining Claim	572	BearingPoint, Inc.	IGATE MASTECH, INC. 1000 COMMERCE DRIVE STE 500 PITTSBURGH, PA 15275	\$0.00	\$0.00	\$0.00	\$107,190.59	\$107,190.59
	Filed On:	4/17/2009						
Claim To Be Disallowed	727	BearingPoint, Inc.	Claimant: INX INC JASON M RUDD DIAMOND MCCARTHY LLP 909 FANNIN STE 1500 HOUSTON, TX 77010	\$0.00	\$0.00	\$5,119.60	\$0.00	\$5,119.60
	Filed On:	4/17/2009						
Remaining Claim	635	BearingPoint, Inc.	INX, INC C/O JASON M RUDD DIAMOND MCCARTHY LLP 909 FANNIN, STE 1500 HOUSTON, TX 77010	\$0.00	\$0.00	\$5,119.60	\$0.00	\$5,119.60
	Filed On:	4/17/2009						

Exhibit B
Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	630	BearingPoint, Inc.	Claimant: LAW DEBENTURE TRUST COMPANY OF NEW YORK	\$0.00	\$0.00	\$0.00	\$251,111,111.11	\$251,111,111.11
	Filed On:	4/15/2009	ROBERT I BICE II SENIOR VICE PRESIDENT 400 MADISON AVENUE, 4TH FLOOR NEW YORK, NY 10017					
Remaining Claim	550	BearingPoint, Inc.	LAW DEBENTURE TRUST COMPANY OF NEW YORK	\$0.00	\$0.00	\$0.00	\$251,111,111.11	\$251,111,111.11
	Filed On:	4/15/2009	ROBERT BICE II SENIOR VICE PRESIDENT 400 MADISON AVENUE 4TH FL NEW YORK, NY 10017					
Claim To Be Disallowed	629	BearingPoint, Inc.	Claimant: LAW DEBENTURE TRUST COMPANY OF NEW YORK	\$0.00	\$0.00	\$0.00	\$200,977,777.78	\$200,977,777.78
	Filed On:	4/15/2009	ROBERT L BICE II SENIOR VICE PRESIDENT 400 MADISON AVENUE, 4TH FLOOR NEW YORK, NY 10017					
Remaining Claim	551	BearingPoint, Inc.	LAW DEBENTURE TRUST COMPANY OF NEW YORK	\$0.00	\$0.00	\$0.00	\$200,977,777.78	\$200,977,777.78
	Filed On:	4/15/2009	ROBERT L BICE II SENIOR VICE PRESIDENT 400 MADISON AVENUE 4TH FL NEW YORK, NY 10017					

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Exhibit B

Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	728	BearingPoint, Inc.	Claimant: LOCKHEED MARTIN	\$0.00	\$0.00	\$0.00	\$318,866.18	\$318,866.18
	Filed On:	4/17/2009	2339 ROUTE 70 WEST CHERRY HILL, NJ 8002					
Remaining Claim	694	BearingPoint, Inc.	LOCKHEED MARTIN	\$0.00	\$0.00	\$0.00	\$318,866.18	\$318,866.18
	Filed On:	4/17/2009	2339 ROUTE 70 WEST CHERRY HILL, NJ 8002					
Claim To Be Disallowed	308	BearingPoint, Inc.	Claimant: MALADY & WOOTEN PUBLIC AFFAIRS	\$0.00	\$0.00	\$0.00	\$22,081.38	\$22,081.38
	Filed On:	4/8/2009	604 NORTH THIRD STREET HARRISBURG, PA 17101					
Remaining Claim	307	BearingPoint, Inc.	MALADY & WOOTEN PUBLIC AFFAIRS	\$0.00	\$0.00	\$0.00	\$22,081.38	\$22,081.38
	Filed On:	4/8/2009	604 N 3RD ST HARRISBURG, PA 17101					
Claim To Be Disallowed	638	BearingPoint, Inc.	Claimant: MANATT PHELPS & PHILLIPS LLP	\$0.00	\$0.00	\$0.00	\$380,402.08	\$380,402.08
	Filed On:	4/17/2009	ATTN PAOLA SANDOVAL 11355 W OLYMPIC BLVD LOS ANGELES, CA 90064					
Remaining Claim	438	BearingPoint, Inc.	MANATT PHELPS & PHILLIPS LLP	\$0.00	\$0.00	\$0.00	\$380,402.08	\$380,402.08
	Filed On:	4/15/2009	ATTN PAOLA SANDOVAL 11355 W OLYMPIC BLVD LOS ANGELES, CA 90064					

Exhibit B

Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	950	BearingPoint, Inc.	Claimant: MICHAEL SCHEIDT 635 4TH AVE NE APT 319	Unliquidated	Unliquidated	Unliquidated	Unliquidated	Unliquidated
Filed On:	7/27/2009							
Claim To Be Disallowed	1031	BearingPoint, Inc.	Claimant: MICHAEL SCHEIDT 635 4TH AVE NE APT 319 CALGARY AB T2E 0J9,	Unliquidated	Unliquidated	Unliquidated	Unliquidated	Unliquidated
Filed On:	7/27/2009							
Claim To Be Disallowed	1032	BearingPoint, Inc.	Claimant: MICHAEL SCHEIDT 635 4TH AVE NE APT 319 CALGARY AB CANADA T2E 0J9,	Unliquidated	Unliquidated	Unliquidated	Unliquidated	Unliquidated
Filed On:	7/27/2009							
Remaining Claim	949	BearingPoint, Inc.	MICHAEL SCHEIDT 635 4TH AVE NE APT 319	Unliquidated	Unliquidated	Unliquidated	Unliquidated	Unliquidated
Filed On:	7/27/2009							
Claim To Be Disallowed	977	BearingPoint, Inc.	Claimant: MARTIN DENESI 12956 CENTRE PARK CIRCLE #217 HERNDON, VA 20171	\$0.00	\$0.00	\$12,332.00	\$0.00	\$12,332.00
Filed On:	8/12/2009							
Remaining Claim	937	BearingPoint, Inc.	MURALI MALLANGI 3830 LIGHTFOOT ST UNIT 124 CHANTILLY, VA 20151	\$0.00	\$0.00	\$9,591.00	\$0.00	\$9,591.00
Filed On:	7/20/2009							

Exhibit B

Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	831	BearingPoint, Inc.	Claimant: NASH DWIGHT V	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00
	Filed On:	5/8/2009	835 OGLETHORPE AVE #603 ATLANTA, GA 30310					
Remaining Claim	552	BearingPoint, Inc.	NASH, DWIGHT V	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00
	Filed On:	4/16/2009	835 OGLETHORPE AVE. #603 ATLANTA, GA 30310					
Claim To Be Disallowed	1002	BearingPoint, Inc.	Claimant: NUNO FERNANDES & NICOLA FERNANDES	\$0.00	\$0.00	\$0.00	\$42,500.00	\$42,500.00
	Filed On:	8/17/2009	500 EAST 77TH STREET APT 1423 NEW YORK, NY 10162					
Remaining Claim	879	BearingPoint, Inc.	NUNO FERNANDES AND NICOLA FERNANDES	\$0.00	\$0.00	\$0.00	\$42,500.00	\$42,500.00
	Filed On:	6/5/2009	500 E 77 ST APT 1423 NEW YORK, NY 10162					
Claim To Be Disallowed	20	BearingPoint, Inc.	Claimant: OFFICEMAX	\$0.00	\$0.00	\$19,425.92	\$13,798.60	\$33,224.52
	Filed On:	2/23/2009	ATTN ANESTIS DERAKIS 263 SHUMAN BLVD NAPERVILLE, IL 60563					
Remaining Claim	2	BearingPoint, Inc.	OFFICEMAX	\$0.00	\$0.00	\$19,425.92	\$13,798.60	\$33,224.52
	Filed On:	2/23/2009	ATTN ANESTIS DEMALIS 263 SHUMAN BLVD NAPERVILLE, IL 60563					

Exhibit B
Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	990	BearingPoint, Inc.	Claimant: PA DEPT OF GENERAL SERVICES	\$0.00	\$0.00	\$0.00	\$387,239.53	\$387,239.53
	Filed On:	8/13/2009	ATTN: DARLENE SELLERS DEPARTMENT OF TRANSPORTATION COMMONWEALTH KEYSTONE BLDG HARRISBURG, PA 17120					
Remaining Claim	967	BearingPoint, Inc.	PA DEPT OF GENERAL SERVICES	\$0.00	\$0.00	\$0.00	\$387,239.53	\$387,239.53
	Filed On:	8/7/2009	ATTN DARLENE SELLERS, DEPT OF TRANS COMMONWEALTH KEYSTONE BLDG 400 NORTH STREET 5TH FLOOR HARRISBURG, PA 17120					
Claim To Be Disallowed	905	BearingPoint, Inc.	Claimant: PENNSYLVANIA DEPT OF REVENUE	\$0.00	\$0.00	\$684,471.89	\$7,847.70	\$692,319.59
	Filed On:	4/28/2009	BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128					
Remaining Claim	356	BearingPoint, Inc.	PENNSYLVANIA DEPARTMENT OF REVENUE	\$0.00	\$0.00	\$684,471.89	\$7,847.70	\$692,319.59
	Filed On:	4/10/2009	BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128					

1 Each claim identified as a “Remaining Claim” on this Exhibit shall be preserved without prejudice to the Debtors’ right to object to such claims on any other ground.

Exhibit B

Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	877	BearingPoint, LLC	Claimant: RB TERRACES LLC	\$0.00	\$0.00	\$0.00	\$713,849.23	\$713,849.23
	Filed On:	6/5/2009	ATTN R BRUCE BALDERSON JR C/O RUBENSTEIN PARTNERS CIRA CENTRE 2929 ARCH ST 28TH FL PHILADELPHIA, PA 19104					
Remaining Claim	881	BearingPoint, LLC	RB TERRACES LLC	\$0.00	\$0.00	\$0.00	\$713,849.23	\$713,849.23
	Filed On:	6/4/2009	C/O RUBENSTEIN PARTNERS ATTN R BRUCE BALDERSON JR CIRA CENTRE 2929 ARCH ST 28TH FL PHILADELPHIA, PA 19104					
Claim To Be Disallowed	878	BearingPoint, Inc.	Claimant: RB TERRACES LLC	\$0.00	\$0.00	\$0.00	\$713,849.23	\$713,849.23
	Filed On:	6/5/2009	C/O RUBENSTEIN PARTNERS ATTN R BRUCE BALDERSON JR CIRA CENTRE 2929 ARCH ST 28TH FL PHILADELPHIA, PA 19104					
Remaining Claim	882	BearingPoint, Inc.	RB TERRACES LLC	\$0.00	\$0.00	\$0.00	\$713,849.23	\$713,849.23
	Filed On:	6/4/2009	C/O RUBENSTEIN PARTNERS ATTN R BRUCE BALDERSON JR CIRA CENTRE 2929 ARCH ST 28TH FL PHILADELPHIA, PA 19104					

Exhibit B
Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	240	BearingPoint, Inc.	Claimant: THE OPEN GROUP LLC 44 MONTGOMERY STREET SUITE 960 SAN FRANCISCO, CA 94104	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
	Filed On:	3/26/2009						
Remaining Claim	120	BearingPoint, Inc.	THE OPEN GROUP, LLC 44 MONTGOMERY ST STE 960 SAN FRANCISCO, CA 94104	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
	Filed On:	3/26/2009						
Claim To Be Disallowed	792	BearingPoint, Inc.	Claimant: THE TRAVELERS INDEMNITY CO AND ITS AFFIL ATTN SCOTT FREEMAN ACCOUNT RESOLUTION 5MN ONE TOWER SQUARE HARTFORD, CT 6183	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Filed On:	4/27/2009						
Remaining Claim	759	BearingPoint, Inc.	THE TRAVELERS INDEMNITY CO & ITS AFFILIA SCOT FREEMAN ACCOUNT RESOLUTION 5MN ONE TOWER SQUARE HARTFORD, CT 6186	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Filed On:	4/23/2009						

1 Each claim identified as a “Remaining Claim” on this Exhibit shall be preserved without prejudice to the Debtors’ right to object to such claims on any other ground.

Exhibit B

Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	11	BearingPoint, Inc.	Claimant: TRAVELERS CASUALTY AND SURETY COMPANY	\$0.00	\$0.00	\$0.00	\$2,099,729.00	\$2,099,729.00
	Filed On:	3/3/2009	OF AMERICA ROBERT L. SCANLON ONE TOWER SQUARE, S202A HARTFORD, CT 6183					
Claim To Be Disallowed	17	BearingPoint, Inc.	Claimant: TRAVELERS CASUALTY AND SURETY COMPANY OF	\$0.00	\$0.00	\$0.00	\$2,099,729.00	\$2,099,729.00
	Filed On:	3/3/2009	AMERICA ATTN: ROBERT L SCANLON ONE TOWER SQUARE, S202A HARTFORD, CT 6183					
Remaining Claim	8	BearingPoint, Inc.	TRAVELERS CASUALTY AND SURETY COMPANY	\$0.00	\$0.00	\$0.00	\$2,099,729.00	\$2,099,729.00
	Filed On:	3/3/2009	OF AMERICA ROBERT L SCANLON ONE TOWER SQUARE S202A HARTFORD, CT 6183					
Claim To Be Disallowed	265	BearingPoint, Inc.	Claimant: TRAVIS COUNTY C/O KARON Y WRIGHT	\$30,615.36	\$0.00	\$0.00	\$0.00	\$30,615.36
	Filed On:	4/7/2009	PO BOX 1748 AUSTIN, TX 78767					
Remaining Claim	248	BearingPoint, Inc.	TRAVIS COUNTY C/O KARON Y WRIGHT	\$30,615.36	\$0.00	\$0.00	\$0.00	\$30,615.36
	Filed On:	4/3/2009	PO BOX 1748 AUSTIN, TX 78767					
Claims To Be Disallowed Totals			48	\$35,213.67	\$0.00	\$1,148,349.41	\$468,363,523.49	\$469,547,086.57

¹ Each claim identified as a “Remaining Claim” on this Exhibit shall be preserved without prejudice to the Debtors’ right to object to such claims on any other ground.

Annex A
(Proposed Order)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
:
In re : **Chapter 11 Case No.**
:
BEARINGPOINT, INC., et al., : **09 - 10691 (REG)**
:
Debtors. : **(Jointly Administered)**
:
-----X

**ORDER GRANTING DEBTORS' FIRST
OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO CLAIMS**

Upon consideration of the objection, dated October 23, 2009 (the “*First Omnibus Objection*”),¹ of BearingPoint, Inc. and certain of its affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “*Debtors*”), for entry of an order disallowing, and/or expunging in their entirety certain claims filed against these estates, all as more fully set forth in the First Omnibus Objection; and the Court having held a hearing to consider the relief requested herein (the “*Hearing*”) with the appearances of all interested parties noted in the record of the Hearing; and upon all of the proceedings before the Court, the Court finds and determines the following:

- A. Consideration of the First Omnibus Objection and the relief requested therein is a core proceeding pursuant to 28 U.S.C. § 157(b).
- B. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.
- C. The Court has jurisdiction to consider the First Omnibus Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Standing Order

¹ Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed thereto in the First Omnibus Objection.

M-61 of the United States District Court for the Southern District of New York, dated July 10, 1984 (Ward, Acting C.J.).

D. The Debtors have provided due and proper notice of the First Omnibus Objection and Hearing to parties in interest (the “*Notice Parties*”), including to each holder of a claim listed on the attached exhibits, in accordance with the *Order Pursuant to Bankruptcy Code Section 105 Approving Notice Procedures for Claims Objections and Deemed Schedule Amendment Motions*, dated October 14, 2009 [Docket No. 1353], and no further notice is necessary.

E. The legal and factual bases set forth in the First Omnibus Objection establish just and sufficient cause to grant the relief requested therein.

F. The relief granted herein is in the best interests of the Debtors, their estates, creditors, and all parties in interest.

G. Notwithstanding the relief granted herein, the Debtors reserve all rights under chapter 5 of the Bankruptcy Code.

Therefore, it is hereby ORDERED that:

1. The First Omnibus Objection is GRANTED as set forth herein.
2. Each claim listed on Exhibit A hereto and listed in the row marked “Claim to be Disallowed” is hereby disallowed and expunged in its entirety.
3. Each claim listed on Exhibit B hereto and listed in the row marked “Claim to be Disallowed” is hereby disallowed and expunged in its entirety.
4. The rights and defenses of all parties, including, without limitation, the Debtors, to each claim listed on Exhibit A and Exhibit B hereto and listed in the row marked “Remaining Claim” are expressly preserved.

5. GCG is authorized and directed to delete the claims disallowed and expunged pursuant to this Order from the official claims register in these chapter 11 cases.

6. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

Dated: New York, New York
_____, 2009

UNITED STATES BANKRUPTCY JUDGE

Exhibit A

(Amended and Superseded Claims)

Exhibit A

Amended and Superseded Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	516	BearingPoint, Inc.	Claimant: 7510 HAZARD LLC	\$0.00	\$0.00	\$0.00	\$16,911.64	\$16,911.64
	Filed On:	4/16/2009	C/O DEBRA A RILEY ALLEN MATKINS LECK GAMBLE MALLORY ET AL 501 W BROADWAY 15TH FL SAN DIEGO, CA 92101					
Remaining Claim	901	BearingPoint, Inc.	7510 HAZARD LLC	\$0.00	\$0.00	\$0.00	\$76,878.18	\$76,878.18
	Filed On:	6/19/2009	C/O DEBRA A RILEY ALLEN MATKINS LECK GAMBLE MALLORY NATSIS 501 W BROADWAY 15TH FL SAN DIEGO, CA 92101					
Claim To Be Disallowed	219	BearingPoint, Inc.	Claimant: APRIMO, INC.	\$0.00	\$0.00	\$0.00	\$36,600.00	\$36,600.00
	Filed On:	4/2/2009	ATTN: GEORGE LAWRENCE 900 EAST 96TH STREET SUITE 400 INDIANAPOLIS, IN 46240					
Remaining Claim	903	BearingPoint, Inc.	APRIMO INC	\$0.00	\$0.00	\$0.00	\$99,300.00	\$99,300.00
	Filed On:	6/24/2009	ATTN GEORGE LAWRENCE 900 E 96TH ST STE 400 INDIANAPOLIS, IN 46240					
Claim To Be Disallowed	521	BearingPoint, Inc.	Claimant: BETTERCOM INC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Filed On:	4/16/2009	200 FIFTH AVENUE 4TH FLOOR WALTHAM, MA 2451					
Remaining Claim	520	BearingPoint, Inc.	BETTERCOM INC	\$0.00	\$8,179.77	\$0.00	\$15,315.70	\$23,495.47
	Filed On:	4/16/2009	200 FIFTH AVE 4TH FL WALTHAM, MA 2451					

Exhibit A

Amended and Superseded Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	512	BearingPoint, Inc.	Claimant: CANON BUSINESS SOLUTIONS - EAST	\$0.00	\$0.00	\$191,475.54	\$191,475.54	\$382,951.08
	Filed On:	4/13/2009	1250 VALLEY BROOK AVE LYNDHURST, NJ 7071					
Remaining Claim	758	BearingPoint, Inc.	CANON BUSINESS SOLUTIONS INC	\$0.00	\$0.00	\$0.00	\$191,475.54	\$191,475.54
	Filed On:	4/23/2009	CURTIS J MASON MANAGER, CREDIT & COLLECTIONS 1250 VALLEY BROOK AVE LYNDHURST, NJ 7071					
Claim To Be Disallowed	663	BearingPoint, Inc.	Claimant: DAVIS,SUSAN P	\$0.00	\$0.00	\$240,000.00	\$0.00	\$240,000.00
	Filed On:	4/17/2009	738 SHARP MOUNTAIN CREEK MARIETTA, GA 30067					
Remaining Claim	929	BearingPoint, Inc.	DAVIS, SUSAN P	Unliquidated	Unliquidated	Unliquidated	Unliquidated	Unliquidated
	Filed On:	7/16/2009	738 SHARP MOUNTAIN CREEK MARIETTA, GA 30067					

¹ Each claim identified as a “Remaining Claim” on this Exhibit shall be preserved without prejudice to the Debtors’ right to object to such claims on any other ground.

Exhibit A

Amended and Superseded Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	3	BearingPoint, Inc.	Claimant: EMC CORPORATION	\$0.00	\$0.00	\$0.00	\$147,426.24	\$147,426.24
	Filed On:	2/26/2009	C/O RECEIVABLE MANAGEMENT SERVICES (RMS) PO BOX 5126 TIMONIUM, MD 21094					
Remaining Claim	818	BearingPoint, Inc.	EMC CORPORATION	\$0.00	\$0.00	\$284,553.13	\$457,740.98	\$742,294.11
	Filed On:	5/4/2009	C/O RECEIVABLE MANAGEMENT SERVICES (RMS) PO BOX 4396 TIMONIUM, MD 21094					
Claim To Be Disallowed	888	BearingPoint, Inc.	Claimant: EMC CORPORATION	\$0.00	\$0.00	\$339,882.75	\$525,139.54	\$865,022.29
	Filed On:	6/10/2009	C/O RECEIVABLE MANAGEMENT SERVICES (RMS) PO BOX 4396 TIMONIUM, MD 21094					
Remaining Claim	909	BearingPoint, Inc.	EMC CORPORATION	\$0.00	\$0.00	\$462,034.79	\$525,139.54	\$987,174.33
	Filed On:	7/1/2009	C/O RECEIVABLE MANAGEMENT SERVICES RMS PO BOX 5126 TIMONIUM, MD 21094					

¹ Each claim identified as a "Remaining Claim" on this Exhibit shall be preserved without prejudice to the Debtors' right to object to such claims on any other ground.

Exhibit A

Amended and Superseded Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	818	BearingPoint, Inc.	Claimant: EMC CORPORATION	\$0.00	\$0.00	\$284,553.13	\$457,740.98	\$742,294.11
	Filed On:	5/4/2009	C/O RECEIVABLE MANAGEMENT SERVICES (RMS) PO BOX 4396 TIMONIUM, MD 21094					
Claim To Be Disallowed	909	BearingPoint, Inc.	Claimant: EMC CORPORATION	\$0.00	\$0.00	\$462,034.79	\$525,139.54	\$987,174.33
	Filed On:	7/1/2009	C/O RECEIVABLE MANAGEMENT SERVICES RMS PO BOX 5126 TIMONIUM, MD 21094					
Remaining Claim	942	BearingPoint, Inc.	EMC CORPORATION	\$0.00	\$0.00	\$230,235.36	\$542,296.68	\$772,532.04
	Filed On:	7/22/2009	C/O RECEIVABLE MANAGEMENT SERVICES (RMS) PO BOX 4396 TIMONIUM, MD 21094					
Claim To Be Disallowed	935	BearingPoint, LLC	Claimant: GEORGIA DEPARTMENT OF REVENUE	\$0.00	\$0.00	\$23,405.00	\$2,875.00	\$26,280.00
	Filed On:	7/20/2009	COMPLIANCE DIVISION BANKRUPTCY SECTION PO BOX 161108 ATLANTA, GA 30321					
Remaining Claim	992	BearingPoint, Inc.	GEORGIA DEPARTMENT OF REVENUE	\$0.00	\$0.00	\$26,000.00	\$0.00	\$26,000.00
	Filed On:	8/13/2009	COMPLIANCE DIVISION BANKRUPTCY SECTION PO BOX 161108 ATLANTA, GA 30321					

Exhibit A

Amended and Superceded Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	127	BearingPoint, Inc.	Claimant: GOOGLE INC	\$0.00	\$0.00	\$0.00	\$6,307.09	\$6,307.09
Filed On:	3/27/2009		BINDER & MALTER LLP C/O WENDY W SMITH 2775 PARK AVENUE SANTA CLARA, CA 95050					
Remaining Claim	350	BearingPoint, Inc.	GOOGLE INC	\$0.00	\$0.00	\$0.00	\$11,437.99	\$11,437.99
Filed On:	4/10/2009		BINDER & MALTER LLP C/O WENDY W SMITH 2775 PARK AVE SANTA CLARA, CA 95050					
Claim To Be Disallowed	692	BearingPoint, Inc.	Claimant: HINES CHARLOTTE PLAZA LP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Filed On:	4/17/2009		C/O SHELEY & HALL, P C ATTN: LAURA C. HALL, ESQ 303 PEACHTREE STREET NE, SUITE 4440 ATLANTA, GA 30308					
Claim To Be Disallowed	693	BearingPoint, Inc.	Claimant: HINES CHARLOTTE PLAZA LP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Filed On:	4/17/2009		C/O SHELEY & HALL, P C ATTN: LAURA C. HALL, ESQ 303 PEACHTREE STREET NE, SUITE 4440 ATLANTA, GA 30308					
Remaining Claim	920	BearingPoint, Inc.	HINES CHARLOTTE PLAZA LP	\$0.00	\$0.00	\$0.00	\$127,591.20	\$127,591.20
Filed On:	7/8/2009		KING & SPALDING LLP ATTN HEATH D ROSENBLAT 1185 AVENUE OF THE AMERICAS NEW YORK, NY 10036					

Exhibit A

Amended and Superseded Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	354	BearingPoint, Inc.	Claimant: IBM CORPORATION	\$0.00	\$0.00	\$0.00	\$342,570.76	\$342,570.76
Filed On:	4/10/2009		BANKRUPTCY COORDINATOR 138000 DIPLOMAT DR DALLAS, TX 75234					
Claim To Be Disallowed	1040	BearingPoint Technology Procurement Services, LLC	Claimant: IBM CORPORATION	\$0.00	\$0.00	\$0.00	\$15,569.64	\$15,569.64
Filed On:	10/2/2009		ATTN BANKRUPTCY COORDINATOR 13800 DIPLOMAT DR DALLAS, TX 75234					
Remaining Claim	860	BearingPoint, Inc.	IBM CORPORATION	\$0.00	\$0.00	\$0.00	\$247,514.36	\$247,514.36
Filed On:	5/27/2009		ATTN BANKRUPTCY COORDINATOR 13800 DIPLOMAT DR DALLAS, TX 75234					
Claim To Be Disallowed	1041	BearingPoint, Inc.	Claimant: IBM CORPORATION	\$0.00	\$0.00	\$0.00	\$288,697.65	\$288,697.65
Filed On:	10/2/2009		ATTN BANKRUPTCY COORDINATOR 13800 DIPLOMAT DR DALLAS, TX 75234					
Remaining Claim	861	BearingPoint Technology Procurement Services, LLC	IBM CORPORATION	\$0.00	\$0.00	\$0.00	\$50,828.04	\$50,828.04
Filed On:	5/27/2009		ATTN BANKRUPTCY COORDINATOR 13800 DIPLOMAT DR DALLAS, TX 75234					

1 Each claim identified as a "Remaining Claim" on this Exhibit shall be preserved without prejudice to the Debtors' right to object to such claims on any other ground.

Exhibit A
Amended and Superseded Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	937	BearingPoint, Inc.	Claimant: MURALI MALLANGI	\$0.00	\$0.00	\$9,591.00	\$0.00	\$9,591.00
	Filed On:	7/20/2009	3830 LIGHTFOOT ST UNIT 124 CHANTILLY, VA 20151					
Claim To Be Disallowed	938	BearingPoint, Inc.	Claimant: MARTIN DENESI	\$0.00	\$0.00	\$12,332.00	\$0.00	\$12,332.00
	Filed On:	7/20/2009	12956 CENTRE PARK CIRCLE #217 HERNDON, VA 20171					
Remaining Claim	1012	BearingPoint, Inc.	MARTIN DENESI	\$0.00	\$0.00	\$12,332.00	\$0.00	\$12,332.00
	Filed On:	8/25/2009	12956 CENTRE PARK CIRCLE #217 HERNDON, VA 20171					

1 Each claim identified as a “Remaining Claim” on this Exhibit shall be preserved without prejudice to the Debtors’ right to object to such claims on any other ground.

Exhibit A

Amended and Superseded Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	363	BearingPoint, Inc.	Claimant: MICROSOFT CORP & MICROSOFT LICENSING, GP	\$0.00	\$0.00	\$0.00	\$4,549,148.48	\$4,549,148.48
Filed On:	4/13/2009		C/O JOSEPH SHICKICH JR & MARIA A MILANO RIDDELL WILLIAMS P S 1001 FOURTH AVENUE, SUITE 4500 SEATTLE, WA 98154					
Claim To Be Disallowed	869	BearingPoint, Inc.	Claimant: MICROSOFT CORP & MICROSOFT LICENSING GP	\$0.00	\$0.00	\$0.00	\$4,549,148.48	\$4,549,148.48
Filed On:	6/1/2009		% JOSEPH SHICKICH JR & MARIA ANN MILANO RIDDELL WILLIAMS P S 1001 FOURTH AVENUE, SUITE 4500 SEATTLE, WA 98154					
Remaining Claim	939	BearingPoint, Inc.	MICROSOFT CORP & MICROSOFT LICENSING GP	\$0.00	\$0.00	\$0.00	\$4,574,148.48	\$4,574,148.48
Filed On:	7/20/2009		C/O JOSEPH E SHICKICH & MARIA ANN MILANO RIDDELL WILLIAMS P S 1001 FOURTH AVENUE, SUITE 4500 SEATTLE, WA 98154					
Claim To Be Disallowed	188	BearingPoint, Inc.	Claimant: NEW YORK STATE URBAN DEVELOPMENT CORP	\$0.00	\$0.00	\$0.00	\$1,310,515.20	\$1,310,515.20
Filed On:	4/1/2009		ATTN: LAWRENCE GERSON, ESQ 633 THIRD AVE NEW YORK, NY 10017					
Remaining Claim	946	BearingPoint, Inc.	NEW YORK STATE URBAN DEVELOPMENT CORP	\$0.00	\$0.00	\$0.00	\$1,456,128.00	\$1,456,128.00
Filed On:	7/16/2009		ATTN LAWRENCE GERSON ESQ 633 THIRD AVE NEW YORK, NY 10017					

Exhibit A

Amended and Superceded Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	14	BearingPoint, LLC	Claimant: PENNSYLVANIA DEPARTMENT OF REVENUE	\$259,562.00	\$0.00	\$35,301.00	\$0.00	\$294,863.00
	Filed On:	3/11/2009	BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128					
Remaining Claim	356	BearingPoint, Inc.	PENNSYLVANIA DEPARTMENT OF REVENUE	\$0.00	\$0.00	\$684,471.89	\$7,847.70	\$692,319.59
	Filed On:	4/10/2009	BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128					
Claim To Be Disallowed	1042	BearingPoint, Inc.	Claimant: SBC LONG DISTANCE LLC	\$0.00	\$0.00	\$0.00	\$1,921.62	\$1,921.62
	Filed On:	10/5/2009	C/O AT&T SERVICES INC ATTN JAMES GRUDUS ESQ ONE AT&T WAY RM 3A218 BEDMINSTER, NJ 7921					
Remaining Claim	839	BearingPoint, Inc.	SBC LONG DISTANCE LLC	\$0.00	\$0.00	\$0.00	\$5,726.04	\$5,726.04
	Filed On:	5/12/2009	JAMES GRUDUS ESQ AT&T INC ONE AT&T WAY RM 3A218 BEDMINSTER, NJ 7921					
Claim To Be Disallowed	506	BearingPoint, Inc.	Claimant: SKILLSOFT CORPORATION	\$0.00	\$0.00	\$0.00	\$204,848.63	\$204,848.63
	Filed On:	4/16/2009	ATTN GREG PORTO 107 NORTHEASTERN BLVD NASHUA, NH 3062					
Remaining Claim	910	BearingPoint, Inc.	SKILLSOFT CORPORATION	\$0.00	\$0.00	\$0.00	\$691,070.00	\$691,070.00
	Filed On:	7/1/2009	ATTN GREG PORTO 107 NORTHEASTERN BLVD NASHUA, NH 3062					

Exhibit A

Amended and Superseded Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	476	BearingPoint, Inc.	Claimant: SPRINGFIELD OFFICE CENTER LLC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Filed On:	4/16/2009		C/O ATLANTIC REALTY COMPANIES INC 8150 LEESBURG PIKE STE 1100 VIENNA, VA 22182					
Remaining Claim	912	BearingPoint, Inc.	SPRINGFIELD OFFICE CENTER LLC	\$0.00	\$14,253.10	\$0.00	\$875,218.51	\$889,471.61
Filed On:	7/2/2009		C/O ATLANTIC REALTY COMPANIES INC 8150 LEESBURG PIKE STE 1100 VIENNA, VA 22182					
Claim To Be Disallowed	189	BearingPoint, Inc.	Claimant: UNITED BUSINESS MEDIA LLC D/B/A/ TECHWEB	\$0.00	\$0.00	\$0.00	\$66,833.33	\$66,833.33
Filed On:	4/1/2009		600 COMMUNITY DRIVE 3RD FLOOR MANHASSET, NY 11030					
Remaining Claim	821	BearingPoint, Inc.	UNITED BUSINESS MEDIA LLC DBA TECHWEB	\$0.00	\$0.00	\$0.00	\$68,833.33	\$68,833.33
Filed On:	5/5/2009		600 COMMUNITY DRIVE 3RD FL MANHASSET, NY 11030					

¹ Each claim identified as a “Remaining Claim” on this Exhibit shall be preserved without prejudice to the Debtors’ right to object to such claims on any other ground.

Exhibit A

Amended and Superseded Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	726	BearingPoint, Inc.	Claimant: VERIZON BUSINESS GLOBAL LLC	\$0.00	\$0.00	\$0.00	\$223,101.00	\$223,101.00
	Filed On:	4/20/2009	WILLIAM M VERMETTE ESQ 22001 LOUDOUN COUNTY PARKWAY ROOM E1-3- 115 ASHBURN, VA 20147					
Remaining Claim	972	BearingPoint, Inc.	VERIZON BUSINESS GLOBAL LLC FOR ITS SUBS	\$0.00	\$0.00	\$0.00	\$344,688.72	\$344,688.72
	Filed On:	8/10/2009	CYBERTRUST INC & DIGEX INC ATTN DALE E BARNEY ESQ, GIBBONS PC ONE GATEWAY CENTER NEWARK, NJ 7102					
Claim To Be Disallowed	563	BearingPoint, Inc.	Claimant: WALNUT & THIRD INC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Filed On:	4/16/2009	C/O KENNEDY-WILSON PENNSYLVANIA MANAGEMENT INC. 30 NORTH THIRD ST. HARRISBURG, PA 17101					
Remaining Claim	923	BearingPoint, Inc.	WALNUT & THIRD INC	\$0.00	\$0.00	\$497.92	\$234,370.89	\$234,868.81
	Filed On:	7/8/2009	C/O MEYER SUOZZI ENGLISH & KLEIN PC ATTN EDWARD LOBELLO ESQ 1350 BROADWAY SUITE 501 PO BOX 822 NEW YORK, NY 10018					

Exhibit A
Amended and Superseded Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	800	BearingPoint, Inc.	Claimant: WEBER STATE UNIVERSITY	\$0.00	\$0.00	\$0.00	\$91,600.94	\$91,600.94
	Filed On:	4/29/2009	4050 UNIVERSITY CIRCLE OGDEN, UT 84408					
Remaining Claim	714	BearingPoint, Inc.	WEBER STATE UNIVERSITY	\$0.00	\$0.00	\$0.00	\$128,247.45	\$128,247.45
	Filed On:	4/17/2009	OFFICE OF SPONSORED PROJECTS 1027 UNIVERSITY CIRCLE OGDEN, UT 84408					
Claims To Be Disallowed Totals			29	\$259,562.00	\$0.00	\$1,598,575.21	\$13,553,571.30	\$15,411,708.51

1 Each claim identified as a “Remaining Claim” on this Exhibit shall be preserved without prejudice to the Debtors’ right to object to such claims on any other ground.

Exhibit B
(Duplicate Claims)

Exhibit B
Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	355	BearingPoint, Inc.	Claimant: ADVANCED MARKETING SERVICES, INC C/O LOWENSTEIN SANDLER PC ATTN: JOSEPH M YAR, ESQ 65 LIVINGSTON AVE ROSELAND, NJ 7068	\$0.00	\$0.00	\$0.00	\$54,609.71	\$54,609.71
	Filed On:	4/10/2009						
Claim To Be Disallowed	928	BearingPoint, Inc.	Claimant: ADVANCED MARKETING SERVICE, INC CURTIS SMITH, PLAN ADMINISTRATOR C/O JOSEPH YAR, ESQ, LOWENSTEIN SANDLER 65 LIVINGSTON AVENUE ROSELAND, NJ 7068	\$0.00	\$0.00	\$0.00	\$54,609.71	\$54,609.71
	Filed On:	7/16/2009						
Remaining Claim	249	BearingPoint, Inc.	ADVANCED MARKETING SERVICES, INC C/O LOWENSTEIN SANDLER PC ATTN: JOSEPH M. YAR, ESQ 65 LIVINGSTON AVENUE ROSELAND, NJ 7068	\$0.00	\$0.00	\$0.00	\$54,609.71	\$54,609.71
	Filed On:	4/6/2009						
Claim To Be Disallowed	747	BearingPoint, Inc.	Claimant: AIR SYSTEMS INC 940 REMILLARD COURT SAN JOSE, CA 95122	\$0.00	\$0.00	\$0.00	\$732.82	\$732.82
	Filed On:	4/21/2009						
Remaining Claim	183	BearingPoint, Inc.	AIR SYSTEMS INC 940 REMILLARD CT SAN JOSE, CA 95122	\$0.00	\$0.00	\$0.00	\$732.82	\$732.82
	Filed On:	4/1/2009						

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Exhibit B

Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	546	BearingPoint, Inc.	Claimant: ALGOMOD TECHNOLOGIES CORP	\$0.00	\$0.00	\$0.00	\$12,104.38	\$12,104.38
	Filed On:	4/16/2009	ALGOMOD TECHNOLOGIES CORPORATION 116 JOHN ST STE 1406 NEW YORK, NY 10038					
Remaining Claim	39	BearingPoint, Inc.	ALGOMED TECHNOLOGIES CORPORATION	\$0.00	\$0.00	\$0.00	\$12,104.38	\$12,104.38
	Filed On:	3/19/2009	116 JOHN ST SUITE 1406 NEW YORK, NY 10038					
Claim To Be Disallowed	415	BearingPoint, Inc.	Claimant: ALTARUM INSTITUTE	\$0.00	\$0.00	\$0.00	\$181,518.54	\$181,518.54
	Filed On:	4/15/2009	P O BOX 633579 CINCINNATI, OH 45263					
Remaining Claim	414	BearingPoint, Inc.	ALTARUM INSTITUTE	\$0.00	\$0.00	\$0.00	\$181,518.54	\$181,518.54
	Filed On:	4/15/2009	3520 GREEN COURT SUITE 300 ANN ARBOR, MI 48105					
Claim To Be Disallowed	832	BearingPoint, Inc.	Claimant: AT&T CORP	\$0.00	\$0.00	\$0.00	\$861,937.67	\$861,937.67
	Filed On:	5/8/2009	AT&T ATTORNEY JAMES GRUDUS ESQ ONE AT&T WAY, ROOM 3A218 BEDMINSTER, NJ 7921					
Remaining Claim	365	BearingPoint, Inc.	AT&T CORP.	\$0.00	\$0.00	\$0.00	\$861,937.67	\$861,937.67
	Filed On:	4/13/2009	ATTORNEY JAMES GRUDUS, ESQ ONE AT&T WAY, ROOM 3A218 BEDMINSTER, NJ 7921					

Exhibit B
Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	631	BearingPoint, Inc.	Claimant: BARBARA S DECKER	\$0.00	\$0.00	\$0.00	\$453.94	\$453.94
Filed On:	4/16/2009		C/O CAMERON HALL, ESQ 24230 N 25TH ST PHOENIX, AZ 85024					
Remaining Claim	545	BearingPoint, Inc.	BARBARA S DECKER	\$0.00	\$0.00	\$0.00	\$453.94	\$453.94
Filed On:	4/16/2009		C/O CAMERON HALL ESQ 24230 N 25TH ST PHOENIX, AZ 85024					
Claim To Be Disallowed	927	BearingPoint, Inc.	Claimant: BFP TOWER C CO LLC	Unliquidated	Unliquidated	Unliquidated	Unliquidated	Unliquidated
Filed On:	7/14/2009		C/O BROOKFIELD FINANCIAL PROPERTIES LP ATTN GENERAL COUNSEL THREE WORLD FINANCIAL CTR 200 VESEY ST NEW YORK, NY 10281					
Remaining Claim	943	BearingPoint, Inc.	BFP TOWER C CO LLC	Unliquidated	Unliquidated	Unliquidated	Unliquidated	Unliquidated
Filed On:	7/10/2009		C/O BROOKFIELD FINANCIAL PROPERTIES, L P ATTN GENERAL COUNSEL THREE WORLD FINANCIAL CTR 200 VESEY ST NEW YORK, NY 10281					

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Exhibit B
Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	626	BearingPoint, Inc.	Claimant: CELGENE CORPORATION	\$0.00	\$0.00	\$0.00	\$3,779,077.00	\$3,779,077.00
	Filed On:	4/15/2009	SUSAN E SATKOWSKI, ESQUIRE LAVIN, O'NEIL, ET AL. 190 N INDEPENDENCE MALL WEST PHILADELPHIA, PA 19106					
Remaining Claim	568	BearingPoint, Inc.	CELGENE CORPORATION	\$0.00	\$0.00	\$0.00	\$3,779,077.00	\$3,779,077.00
	Filed On:	4/15/2009	SUSAN E SATKOWSKI ESQ LAVIN O'NEIL ET AL 190 N INDEPENDENCE MALL WEST PHILADELPHIA, PA 19106					
Claim To Be Disallowed	321	BearingPoint, Inc.	Claimant: CEO NASHUA	\$0.00	\$0.00	\$0.00	\$117,260.00	\$117,260.00
	Filed On:	4/9/2009	20 TRAFALGAR SQUARE SUITE 453 NASHUA, NH 3063					
Claim To Be Disallowed	322	BearingPoint, Inc.	Claimant: CEO NASHUA, INC.	\$0.00	\$0.00	\$0.00	\$117,260.00	\$117,260.00
	Filed On:	4/9/2009	20 TRAFALGAR SQUARE SUITE 453 NASHUA, NH 3063					
Claim To Be Disallowed	323	BearingPoint, Inc.	Claimant: CEO NASHUA, INC.	\$0.00	\$0.00	\$0.00	\$117,260.00	\$117,260.00
	Filed On:	4/9/2009	20 TRAFALGAR SQUARE SUITE 453 NASHUA, NH 3063					
Remaining Claim	320	BearingPoint, Inc.	CEO NASHUA	\$0.00	\$0.00	\$0.00	\$117,260.00	\$117,260.00
	Filed On:	4/9/2009	20 TRAFALGAR SQUARE SUITE 453 NASHUA, NH 3063					

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Exhibit B
Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	989	BearingPoint, Inc.	Claimant: COMMONWEALTH OF PENNSYLVANIA	\$0.00	\$0.00	\$0.00	\$1,627,192.00	\$1,627,192.00
Filed On:	8/13/2009		ATTN: DARLENE SELLERS BUREAU OF OFFICE SERVICES DEPARTMENT OF TRANSPORTATION HARRISBURG, PA 17120					
Remaining Claim	966	BearingPoint, Inc.	COMMONWEALTH OF PENNSYLVANIA	\$0.00	\$0.00	\$0.00	\$1,627,192.00	\$1,627,192.00
Filed On:	8/7/2009		ATTN DARLENE SELLERS BUREAU OF OFFICE SERVICES DEPT OF TRANS COMMONWEALTH KEYSTONE BLDG HARRISBURG, PA 17120					
Claim To Be Disallowed	756	BearingPoint, Inc.	Claimant: COMMONWEALTH OF PENNSYLVANIA	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00
Filed On:	4/10/2009		DEPARTMENT OF REVENUE BUREAU OF COMPLIANCE PO BOX 280946 HARRISBURG, PA 17128					
Remaining Claim	906	BearingPoint, Inc.	COMMONWEALTH OF PENNSYLVANIA DEPT OF REV	\$0.00	\$25,000.00	\$0.00	\$0.00	\$25,000.00
Filed On:	4/28/2009		BUREAU OF COMPLIANCE PO BOX 280946 HARRISBURG, PA 17128					

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Exhibit B

Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	319	BearingPoint, Inc.	Claimant: COMPANY ENVIRONMENT OFFICES INC	\$0.00	\$0.00	\$0.00	\$117,260.00	\$117,260.00
	Filed On:	4/9/2009	20 TRAFALGAR SQ SUITE 453 NASHUA, NH 3063					
Remaining Claim	318	BearingPoint, Inc.	COMPANY ENVIRONMENT OFFICES, INC.	\$0.00	\$0.00	\$0.00	\$117,260.00	\$117,260.00
	Filed On:	4/9/2009	RON MANION 20 TRAFALGAR SQUARE SUITE 453 NASHUA, NH 3063					
Claim To Be Disallowed	10	BearingPoint, Inc.	Claimant: DISTRICT OF COLUMBIA TREASURY	\$0.00	\$0.00	\$188,000.00	\$0.00	\$188,000.00
	Filed On:	3/3/2009	GOVT OF THE DISTRICT OF COLUMBIA OFFICE OF TAX AND REVENUE PO BOX 37559 WASHINGTON, DC 20013					
Claim To Be Disallowed	16	BearingPoint, Inc.	Claimant: DISTRICT OF COLUMBIA TREASURY	\$0.00	\$0.00	\$188,000.00	\$0.00	\$188,000.00
	Filed On:	3/13/2009	GOVT OF THE DISTRICT OF COLUMBIA OFFICE OF TAX AND REVENUE PO BOX 37559 WASHINGTON, DC 20013					
Remaining Claim	7	BearingPoint, Inc.	DISTRICT OF COLUMBIA TREASURY	\$0.00	\$0.00	\$188,000.00	\$0.00	\$188,000.00
	Filed On:	3/4/2009	GOVT OF THE DISTRICT OF COLUMBIA OFFICE OF TAX AND REVENUE PO BOX 37559 WASHINGTON, DC 20013					

Exhibit B
Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	806	BearingPoint, Inc.	Claimant: EDENVALE ASSOCIATES LLC	\$0.00	\$0.00	\$0.00	\$1,903,922.50	\$1,903,922.50
	Filed On:	5/1/2009	EDENVALE ASSOCIATES LLC C/O JT WAKIMOTO MANAGEMENT INC 1855 HAMILTON AVENUE SUITE 200 SAN JOSE, CA 95125					
Remaining Claim	627	BearingPoint, Inc.	EDENVALE ASSOCIATES, LLC	\$0.00	\$0.00	\$0.00	\$1,903,922.50	\$1,903,922.50
	Filed On:	4/15/2009	MARIA K PUM, ESQ HENDERSON, CAVERLY, PURN & CHARNEY, LLP PO BOX 9144 RANCHO SANTA FE, CA 92067					
Claim To Be Disallowed	68	BearingPoint, Inc.	Claimant: ERS GROUP	\$0.00	\$0.00	\$0.00	\$31,081.22	\$31,081.22
	Filed On:	3/25/2009	ECONOMIC RESEARCH SERVICES INC 4901 TOWER COURT TALLAHASSEE, FL 32303					
Remaining Claim	30	BearingPoint, Inc.	ERS GROUP	\$0.00	\$0.00	\$0.00	\$31,081.22	\$31,081.22
	Filed On:	3/19/2009	(ECONOMIC RESEARCH SERVICES INC) 4901 TOWER COURT TALLAHASSEE, FL 32303					

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Exhibit B

Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	651	BearingPoint, Inc.	Claimant: FLORIDA POWER AND LIGHT COMPANY	Unliquidated	Unliquidated	Unliquidated	Unliquidated	Unliquidated
Filed On:	4/17/2009		ATTN RACHEL S BUDKE ESQ 700 UNIVERSE BLVD JUNO BEACH, FL 33408					
Remaining Claim	404	BearingPoint, Inc.	FLORIDA POWER AND LIGHT COMPANY	Unliquidated	Unliquidated	Unliquidated	Unliquidated	Unliquidated
Filed On:	4/14/2009		ATTN RACHEL S BUDKE ESQ 700 UNIVERSE BLVD JUNO BEACH, FL 33408					
Claim To Be Disallowed	996	BearingPoint, Inc.	Claimant: GEORGIA DEPARTMENT OF REVENUE	\$0.00	\$0.00	\$26,000.00	\$0.00	\$26,000.00
Filed On:	8/14/2009		COMPLIANCE DIVISION BANKRUPTCY SECTION PO BOX 161108 ATLANTA, GA 30321					
Remaining Claim	992	BearingPoint, Inc.	GEORGIA DEPARTMENT OF REVENUE	\$0.00	\$0.00	\$26,000.00	\$0.00	\$26,000.00
Filed On:	8/13/2009		COMPLIANCE DIVISION BANKRUPTCY SECTION PO BOX 161108 ATLANTA, GA 30321					
Claim To Be Disallowed	837	BearingPoint, Inc.	Claimant: GLOBAL INSIGHT INC	\$0.00	\$0.00	\$0.00	\$12,420.00	\$12,420.00
Filed On:	5/12/2009		1000 WINTER STREET SUITE 4300N WALTHAM, MA 2451					
Remaining Claim	640	BearingPoint, Inc.	GLOBAL INSIGHT INC	\$0.00	\$0.00	\$0.00	\$12,420.00	\$12,420.00
Filed On:	4/17/2009		1000 WINTER STREET SUITE 4300N WALTHAM, MA 2451					

Exhibit B
Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	80	BearingPoint, Inc.	Claimant: GRIMEBUSTERS, INC. 11 JONATHON LEE DR. BELLEVILLE, IL 62223	\$0.00	\$0.00	\$0.00	\$1,662.00	\$1,662.00
	Filed On:	3/25/2009						
Remaining Claim	79	BearingPoint, Inc.	GRIMEBUSTERS INC 11 JONATHON LEE DR BELLEVILLE, IL 62223	\$0.00	\$0.00	\$0.00	\$1,662.00	\$1,662.00
	Filed On:	3/25/2009						
Claim To Be Disallowed	813	BearingPoint, Inc.	Claimant: HARRIS COUNTY ET AL JOHN P DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON PO BOX 3064 HOUSTON, TX 77253	\$4,598.31	\$0.00	\$0.00	\$0.00	\$4,598.31
	Filed On:	4/27/2009						
Remaining Claim	788	BearingPoint, Inc.	HARRIS COUNTY ET AL JOHN P DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253	\$4,598.31	\$0.00	\$0.00	\$0.00	\$4,598.31
	Filed On:	4/27/2009						

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Exhibit B
Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	573	BearingPoint, Inc.	Claimant: IGATE MASTECH INC 1000 COMMERCE DRIVE STE 500 PITTSBURG, PA 15275	\$0.00	\$0.00	\$0.00	\$107,190.59	\$107,190.59
	Filed On:	4/17/2009						
Claim To Be Disallowed	574	BearingPoint, Inc.	Claimant: IGATE MASTECH INC 1000 COMMERCE DR STE 500 PITTSBURGH, PA 15275	\$0.00	\$0.00	\$0.00	\$107,190.59	\$107,190.59
	Filed On:	4/17/2009						
Remaining Claim	572	BearingPoint, Inc.	IGATE MASTECH, INC. 1000 COMMERCE DRIVE STE 500 PITTSBURGH, PA 15275	\$0.00	\$0.00	\$0.00	\$107,190.59	\$107,190.59
	Filed On:	4/17/2009						
Claim To Be Disallowed	727	BearingPoint, Inc.	Claimant: INX INC JASON M RUDD DIAMOND MCCARTHY LLP 909 FANNIN STE 1500 HOUSTON, TX 77010	\$0.00	\$0.00	\$5,119.60	\$0.00	\$5,119.60
	Filed On:	4/17/2009						
Remaining Claim	635	BearingPoint, Inc.	INX, INC C/O JASON M RUDD DIAMOND MCCARTHY LLP 909 FANNIN, STE 1500 HOUSTON, TX 77010	\$0.00	\$0.00	\$5,119.60	\$0.00	\$5,119.60
	Filed On:	4/17/2009						

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Exhibit B
Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	630	BearingPoint, Inc.	Claimant: LAW DEBENTURE TRUST COMPANY OF NEW YORK	\$0.00	\$0.00	\$0.00	\$251,111,111.11	\$251,111,111.11
	Filed On:	4/15/2009	ROBERT I BICE II SENIOR VICE PRESIDENT 400 MADISON AVENUE, 4TH FLOOR NEW YORK, NY 10017					
Remaining Claim	550	BearingPoint, Inc.	LAW DEBENTURE TRUST COMPANY OF NEW YORK	\$0.00	\$0.00	\$0.00	\$251,111,111.11	\$251,111,111.11
	Filed On:	4/15/2009	ROBERT BICE II SENIOR VICE PRESIDENT 400 MADISON AVENUE 4TH FL NEW YORK, NY 10017					
Claim To Be Disallowed	629	BearingPoint, Inc.	Claimant: LAW DEBENTURE TRUST COMPANY OF NEW YORK	\$0.00	\$0.00	\$0.00	\$200,977,777.78	\$200,977,777.78
	Filed On:	4/15/2009	ROBERT L BICE II SENIOR VICE PRESIDENT 400 MADISON AVENUE, 4TH FLOOR NEW YORK, NY 10017					
Remaining Claim	551	BearingPoint, Inc.	LAW DEBENTURE TRUST COMPANY OF NEW YORK	\$0.00	\$0.00	\$0.00	\$200,977,777.78	\$200,977,777.78
	Filed On:	4/15/2009	ROBERT L BICE II SENIOR VICE PRESIDENT 400 MADISON AVENUE 4TH FL NEW YORK, NY 10017					

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Exhibit B

Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	728	BearingPoint, Inc.	Claimant: LOCKHEED MARTIN	\$0.00	\$0.00	\$0.00	\$318,866.18	\$318,866.18
	Filed On:	4/17/2009	2339 ROUTE 70 WEST CHERRY HILL, NJ 8002					
Remaining Claim	694	BearingPoint, Inc.	LOCKHEED MARTIN	\$0.00	\$0.00	\$0.00	\$318,866.18	\$318,866.18
	Filed On:	4/17/2009	2339 ROUTE 70 WEST CHERRY HILL, NJ 8002					
Claim To Be Disallowed	308	BearingPoint, Inc.	Claimant: MALADY & WOOTEN PUBLIC AFFAIRS	\$0.00	\$0.00	\$0.00	\$22,081.38	\$22,081.38
	Filed On:	4/8/2009	604 NORTH THIRD STREET HARRISBURG, PA 17101					
Remaining Claim	307	BearingPoint, Inc.	MALADY & WOOTEN PUBLIC AFFAIRS	\$0.00	\$0.00	\$0.00	\$22,081.38	\$22,081.38
	Filed On:	4/8/2009	604 N 3RD ST HARRISBURG, PA 17101					
Claim To Be Disallowed	638	BearingPoint, Inc.	Claimant: MANATT PHELPS & PHILLIPS LLP	\$0.00	\$0.00	\$0.00	\$380,402.08	\$380,402.08
	Filed On:	4/17/2009	ATTN PAOLA SANDOVAL 11355 W OLYMPIC BLVD LOS ANGELES, CA 90064					
Remaining Claim	438	BearingPoint, Inc.	MANATT PHELPS & PHILLIPS LLP	\$0.00	\$0.00	\$0.00	\$380,402.08	\$380,402.08
	Filed On:	4/15/2009	ATTN PAOLA SANDOVAL 11355 W OLYMPIC BLVD LOS ANGELES, CA 90064					

Exhibit B

Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	950	BearingPoint, Inc.	Claimant: MICHAEL SCHEIDT 635 4TH AVE NE APT 319	Unliquidated	Unliquidated	Unliquidated	Unliquidated	Unliquidated
Filed On:	7/27/2009							
Claim To Be Disallowed	1031	BearingPoint, Inc.	Claimant: MICHAEL SCHEIDT 635 4TH AVE NE APT 319 CALGARY AB T2E 0J9,	Unliquidated	Unliquidated	Unliquidated	Unliquidated	Unliquidated
Filed On:	7/27/2009							
Claim To Be Disallowed	1032	BearingPoint, Inc.	Claimant: MICHAEL SCHEIDT 635 4TH AVE NE APT 319 CALGARY AB CANADA T2E 0J9,	Unliquidated	Unliquidated	Unliquidated	Unliquidated	Unliquidated
Filed On:	7/27/2009							
Remaining Claim	949	BearingPoint, Inc.	MICHAEL SCHEIDT 635 4TH AVE NE APT 319	Unliquidated	Unliquidated	Unliquidated	Unliquidated	Unliquidated
Filed On:	7/27/2009							
Claim To Be Disallowed	977	BearingPoint, Inc.	Claimant: MARTIN DENESI 12956 CENTRE PARK CIRCLE #217 HERNDON, VA 20171	\$0.00	\$0.00	\$12,332.00	\$0.00	\$12,332.00
Filed On:	8/12/2009							
Remaining Claim	937	BearingPoint, Inc.	MURALI MALLANGI 3830 LIGHTFOOT ST UNIT 124 CHANTILLY, VA 20151	\$0.00	\$0.00	\$9,591.00	\$0.00	\$9,591.00
Filed On:	7/20/2009							

Exhibit B

Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	831	BearingPoint, Inc.	Claimant: NASH DWIGHT V	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00
	Filed On:	5/8/2009	835 OGLETHORPE AVE #603 ATLANTA, GA 30310					
Remaining Claim	552	BearingPoint, Inc.	NASH, DWIGHT V	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00
	Filed On:	4/16/2009	835 OGLETHORPE AVE. #603 ATLANTA, GA 30310					
Claim To Be Disallowed	1002	BearingPoint, Inc.	Claimant: NUNO FERNANDES & NICOLA FERNANDES	\$0.00	\$0.00	\$0.00	\$42,500.00	\$42,500.00
	Filed On:	8/17/2009	500 EAST 77TH STREET APT 1423 NEW YORK, NY 10162					
Remaining Claim	879	BearingPoint, Inc.	NUNO FERNANDES AND NICOLA FERNANDES	\$0.00	\$0.00	\$0.00	\$42,500.00	\$42,500.00
	Filed On:	6/5/2009	500 E 77 ST APT 1423 NEW YORK, NY 10162					
Claim To Be Disallowed	20	BearingPoint, Inc.	Claimant: OFFICEMAX	\$0.00	\$0.00	\$19,425.92	\$13,798.60	\$33,224.52
	Filed On:	2/23/2009	ATTN ANESTIS DERAKIS 263 SHUMAN BLVD NAPERVILLE, IL 60563					
Remaining Claim	2	BearingPoint, Inc.	OFFICEMAX	\$0.00	\$0.00	\$19,425.92	\$13,798.60	\$33,224.52
	Filed On:	2/23/2009	ATTN ANESTIS DEMALIS 263 SHUMAN BLVD NAPERVILLE, IL 60563					

Exhibit B
Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	990	BearingPoint, Inc.	Claimant: PA DEPT OF GENERAL SERVICES	\$0.00	\$0.00	\$0.00	\$387,239.53	\$387,239.53
	Filed On:	8/13/2009	ATTN: DARLENE SELLERS DEPARTMENT OF TRANSPORTATION COMMONWEALTH KEYSTONE BLDG HARRISBURG, PA 17120					
Remaining Claim	967	BearingPoint, Inc.	PA DEPT OF GENERAL SERVICES	\$0.00	\$0.00	\$0.00	\$387,239.53	\$387,239.53
	Filed On:	8/7/2009	ATTN DARLENE SELLERS, DEPT OF TRANS COMMONWEALTH KEYSTONE BLDG 400 NORTH STREET 5TH FLOOR HARRISBURG, PA 17120					
Claim To Be Disallowed	905	BearingPoint, Inc.	Claimant: PENNSYLVANIA DEPT OF REVENUE	\$0.00	\$0.00	\$684,471.89	\$7,847.70	\$692,319.59
	Filed On:	4/28/2009	BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128					
Remaining Claim	356	BearingPoint, Inc.	PENNSYLVANIA DEPARTMENT OF REVENUE	\$0.00	\$0.00	\$684,471.89	\$7,847.70	\$692,319.59
	Filed On:	4/10/2009	BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128					

1 Each claim identified as a “Remaining Claim” on this Exhibit shall be preserved without prejudice to the Debtors’ right to object to such claims on any other ground.

Exhibit B
Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	877	BearingPoint, LLC	Claimant: RB TERRACES LLC	\$0.00	\$0.00	\$0.00	\$713,849.23	\$713,849.23
Filed On:	6/5/2009		ATTN R BRUCE BALDERSON JR C/O RUBENSTEIN PARTNERS CIRA CENTRE 2929 ARCH ST 28TH FL PHILADELPHIA, PA 19104					
Remaining Claim	881	BearingPoint, LLC	RB TERRACES LLC	\$0.00	\$0.00	\$0.00	\$713,849.23	\$713,849.23
Filed On:	6/4/2009		C/O RUBENSTEIN PARTNERS ATTN R BRUCE BALDERSON JR CIRA CENTRE 2929 ARCH ST 28TH FL PHILADELPHIA, PA 19104					
Claim To Be Disallowed	878	BearingPoint, Inc.	Claimant: RB TERRACES LLC	\$0.00	\$0.00	\$0.00	\$713,849.23	\$713,849.23
Filed On:	6/5/2009		C/O RUBENSTEIN PARTNERS ATTN R BRUCE BALDERSON JR CIRA CENTRE 2929 ARCH ST 28TH FL PHILADELPHIA, PA 19104					
Remaining Claim	882	BearingPoint, Inc.	RB TERRACES LLC	\$0.00	\$0.00	\$0.00	\$713,849.23	\$713,849.23
Filed On:	6/4/2009		C/O RUBENSTEIN PARTNERS ATTN R BRUCE BALDERSON JR CIRA CENTRE 2929 ARCH ST 28TH FL PHILADELPHIA, PA 19104					

1 Each claim identified as a “Remaining Claim” on this Exhibit shall be preserved without prejudice to the Debtors’ right to object to such claims on any other ground.

Exhibit B
Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	240	BearingPoint, Inc.	Claimant: THE OPEN GROUP LLC 44 MONTGOMERY STREET SUITE 960 SAN FRANCISCO, CA 94104	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
	Filed On:	3/26/2009						
Remaining Claim	120	BearingPoint, Inc.	THE OPEN GROUP, LLC 44 MONTGOMERY ST STE 960 SAN FRANCISCO, CA 94104	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
	Filed On:	3/26/2009						
Claim To Be Disallowed	792	BearingPoint, Inc.	Claimant: THE TRAVELERS INDEMNITY CO AND ITS AFFIL ATTN SCOTT FREEMAN ACCOUNT RESOLUTION 5MN ONE TOWER SQUARE HARTFORD, CT 6183	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Filed On:	4/27/2009						
Remaining Claim	759	BearingPoint, Inc.	THE TRAVELERS INDEMNITY CO & ITS AFFILIA SCOT FREEMAN ACCOUNT RESOLUTION 5MN ONE TOWER SQUARE HARTFORD, CT 6186	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Filed On:	4/23/2009						

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Exhibit B

Duplicate Claims

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	11	BearingPoint, Inc.	Claimant: TRAVELERS CASUALTY AND SURETY COMPANY	\$0.00	\$0.00	\$0.00	\$2,099,729.00	\$2,099,729.00
	Filed On:	3/3/2009	OF AMERICA ROBERT L. SCANLON ONE TOWER SQUARE, S202A HARTFORD, CT 6183					
Claim To Be Disallowed	17	BearingPoint, Inc.	Claimant: TRAVELERS CASUALTY AND SURETY COMPANY OF	\$0.00	\$0.00	\$0.00	\$2,099,729.00	\$2,099,729.00
	Filed On:	3/3/2009	AMERICA ATTN: ROBERT L SCANLON ONE TOWER SQUARE, S202A HARTFORD, CT 6183					
Remaining Claim	8	BearingPoint, Inc.	TRAVELERS CASUALTY AND SURETY COMPANY	\$0.00	\$0.00	\$0.00	\$2,099,729.00	\$2,099,729.00
	Filed On:	3/3/2009	OF AMERICA ROBERT L SCANLON ONE TOWER SQUARE S202A HARTFORD, CT 6183					
Claim To Be Disallowed	265	BearingPoint, Inc.	Claimant: TRAVIS COUNTY C/O KARON Y WRIGHT	\$30,615.36	\$0.00	\$0.00	\$0.00	\$30,615.36
	Filed On:	4/7/2009	PO BOX 1748 AUSTIN, TX 78767					
Remaining Claim	248	BearingPoint, Inc.	TRAVIS COUNTY C/O KARON Y WRIGHT	\$30,615.36	\$0.00	\$0.00	\$0.00	\$30,615.36
	Filed On:	4/3/2009	PO BOX 1748 AUSTIN, TX 78767					
Claims To Be Disallowed Totals			48	\$35,213.67	\$0.00	\$1,148,349.41	\$468,363,523.49	\$469,547,086.57

¹ Each claim identified as a “Remaining Claim” on this Exhibit shall be preserved without prejudice to the Debtors’ right to object to such claims on any other ground.